DIGEST

HB 756 Original   2016 Regular Session   Abramson

Abstract: Requires certain taxpayers entitled to refunds for overpayment of sales tax to file all schedules and invoices for their refund claims electronically.

Proposed law requires the electronic filing of all schedules and invoices for claims for refunds for overpayment of sales tax if the claim for a refund is $25,000 or more or if the claim for a refund is made by a tax preparer on behalf of the taxpayer, regardless of the amount of the refund.

Proposed law authorizes the secretary to exempt any taxpayer from the provisions of proposed law if the taxpayer can prove that the electronic filing of a schedule or invoice would create an undue hardship.

Proposed law excepts the La. Tax Free Shopping Program or cases of bad debt from the requirement of electronic filing of refund claims.

Applicable for taxable years beginning on and after Jan. 1, 2016.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1520.2)