

2016 Regular Session

HOUSE BILL NO. 1103

BY REPRESENTATIVE STOKES

TAX/INCOME-INDIV/RETURN: Provides relative to extensions of time for filing Louisiana individual income tax returns

1 AN ACT

2 To amend and reenact R.S. 47:103(D), relative to the individual income tax return; to  
3 provide the requirements for a request for an extension of time to file the return; and  
4 to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:103(D) is hereby amended and reenacted to read as follows:

7 §103. Time and place for filing returns; information concerning federal return

8 \* \* \*

9 D. The secretary may grant a reasonable extension of time for filing returns,  
10 not to exceed six months from the date the Louisiana income tax return is due or the  
11 extended due date of the federal income tax return, whichever is later. The secretary  
12 may accept a physical copy of a taxpayer's Internal Revenue Service form requesting  
13 an extension of time to file a federal income tax return for the same taxable period  
14 as an extension of time to file a Louisiana income tax return or provide for the  
15 automatic extension of the Louisiana income tax return without the necessity of an  
16 additional state form concerning the request for an extension of time.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 1103 Original

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Stokes

**Abstract:** For purposes of individual income tax, provides that a physical copy of a taxpayer's IRS form requesting an extension of time to file their federal income tax return shall be sufficient to request an extension of time to file the taxpayer's La. individual income tax return.

Present law authorizes the secretary to grant an extension of time of up to six months for the filing of a La. individual income tax return. The secretary may accept an extension of time to file a federal income tax return for the same taxable period as an extension of time to file a La. income tax return or provide for the automatic extension of the La. income tax return.

Proposed law retains present law and provides that the submission of a physical copy of a taxpayer's IRS form used to request an extension of time to file their federal income tax return shall be sufficient to request an extension of time to file their La. income tax return.

(Amends R.S. 47:103(D))