

Regular Session, 2012

HOUSE BILL NO. 1052

BY REPRESENTATIVE TALBOT

TAX RETURN: Requires the payment of an individual income tax refund in the manner selected by the taxpayer if the taxpayer files a paper tax return

1 AN ACT

2 To enact R.S. 47:1520.2, relative to the payment of tax refunds; to provide for the manner
3 of payment of refunds of overpayments of individual income tax; to require inclusion
4 of certain information in the paper tax return form; to authorize taxpayer choice in
5 the manner of payment for a refund in certain circumstances; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1520.2 is hereby enacted to read as follows:

9 §1520.2. Paper tax return; taxpayer selection of manner of refund of overpayments

10 The paper form for an individual income tax return shall include provisions
11 whereby the taxpayer may choose to receive a refund of an overpayment by check,
12 debit card, direct deposit, or any other format by which the department may pay a
13 refund. A refund for a taxpayer who filed a paper tax return shall be made in
14 accordance with the manner chosen by the taxpayer on the tax return. If the tax
15 return does not reflect the selection of a specific manner of payment by the taxpayer,
16 any refund due shall be paid in the manner chosen by the secretary.

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)]

Talbot

HB No. 1052

Abstract: Requires the payment of an individual income tax refund in the manner selected by the taxpayer if the taxpayer filed a paper tax return.

Present law requires the payment of a state individual income tax refund by direct deposit for a taxpayer who filed an electronic tax return through a Federal/State E-file Program and is due a refund from both and elects to direct deposit the Federal tax refund.

Proposed law retains present law and provides requirements with respect to the form of a paper individual income tax return. The paper form for an individual income tax return shall include provisions whereby the taxpayer may choose to receive a refund by check, debit card, direct deposit, or any other format by which the department may pay a refund.

Proposed law requires that a refund for a taxpayer who filed a paper tax return shall be made in accordance with the manner chosen by the taxpayer on the tax return. Absent a selection by the taxpayer, the refund due shall be paid in the manner chosen by the secretary.

(Adds R.S. 47:1520.2)