

Regular Session, 2011
HOUSE BILL NO. 209

ACT No. 171

BY REPRESENTATIVE ROBIDEAUX

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To amend and reenact R.S. 47:1541(B) and to enact R.S. 47:1541(D) and 1601(A)(2)(e), relative to the Department of Revenue; to provide relative to the audit of taxpayer records by the department; to provide the purposes for which sampling audits may be utilized; to authorize the use of managed audits at the secretary's discretion under certain circumstances; to authorize agreements regarding managed audits; to provide for definitions; to provide for limitations; to authorize the discretionary waiver of interest; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1541(B) is hereby amended and reenacted and R.S. 47:1541(D) and 1601(A)(2)(e) are hereby enacted to read as follows:

§1541. Secretary's duty to determine correct tax

* * *

B. The taxpayer and the secretary or his designee may enter into a binding agreement to use a sampling procedure as a basis for projecting audit findings, which may result in either an underpayment or overpayment of tax. Sampling audit methods are appropriate if:

(1) The taxpayer's records are so detailed, complex, or voluminous that an audit of all detailed records would be unreasonable or impractical.

(2) The taxpayer's records are inadequate or insufficient to the extent that a competent audit of the period in question is not otherwise possible.

1 or a part of the interest that would otherwise accrue on any amount identified to be
2 due in a managed audit. This Paragraph does not apply to any amount collected by
3 the taxpayer that was a tax or represented to be a tax, but that was not remitted to the
4 state.

5 (5) The taxpayer is entitled to a refund of any tax overpayment disclosed by
6 a managed audit under this Subsection and in accordance with R.S. 47:1621.

7 * * *

8 §1601. Interest on unpaid taxes

9 A.

10 * * *

11 (2)

12 * * *

13 (e) Waiver of interest when a managed audit is performed as agreed to by the
14 secretary and the taxpayer. The secretary may waive all or a part of the interest that
15 would otherwise accrue on any amount identified to be due in a managed audit
16 performed under the provisions of R.S. 47:1541(D).

17 * * *

18 Section 2. This Act shall become effective upon signature by the governor or, if not
19 signed by the governor, upon expiration of the time for bills to become law without signature
20 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
21 vetoed by the governor and subsequently approved by the legislature, this Act shall become
22 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____