

2015 Regular Session

HOUSE BILL NO. 435

BY REPRESENTATIVE JEFFERSON

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

REVENUE DEPARTMENT: Provides relative to the electronic filing and payment of tax returns

1 AN ACT

2 To amend and reenact R.S. 47:1519(B) and 1520(A)(1)(introductory paragraph) and (2), and
3 to enact R.S. 47:1519(D) and 1520(A)(3), relative to the electronic payment and
4 filing of taxes; to provide for the payment of taxes by electronic funds transfer; to
5 provide for the electronic filing of tax returns; and to provide for exceptions; to
6 provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1519(B) and 1520(A)(1)(introductory paragraph) and (2) are
9 hereby amended and reenacted and R.S. 47:1519(D) and 1520(A)(3) are hereby enacted to
10 read as follows:

11 §1519. Payment of taxes by electronic funds transfer; credit or debit cards; other

12 * * *

13 ~~B.(1) For taxable periods beginning on or after January 1, 2004, and ending~~
14 ~~on or before December 31, 2005, the secretary of the Department of Revenue may~~
15 ~~require payments by electronic funds transfer under any of the following~~
16 ~~circumstances:~~

17 ~~(a) The tax due in connection with the filing of any return, report, or other~~
18 ~~document exceeds fifteen thousand dollars.~~

1 (b) A taxpayer files tax returns more frequently than monthly and during the
2 preceding twelve-month period, the average total payments exceed fifteen thousand
3 dollars per month.

4 (c) A company files withholding tax returns and payments on behalf of other
5 taxpayers and during the preceding twelve-month period, the average total payments
6 for all tax returns filed exceed fifteen thousand dollars per month.

7 (2) For taxable periods beginning on or after January 1, 2006, and ending on
8 or before December 31, 2007, the secretary of the Department of Revenue may
9 require payments by electronic funds transfer under any of the following
10 circumstances:

11 (a) The tax due in connection with the filing of any return, report, or other
12 document exceeds ten thousand dollars.

13 (b) A taxpayer files tax returns more frequently than monthly and during the
14 preceding twelve-month period, the average total payments exceed ten thousand
15 dollars per month.

16 (c) A company files withholding tax returns and payments on behalf of other
17 taxpayers and during the preceding twelve-month period the average total payments
18 for all tax returns filed exceed ten thousand dollars per month.

19 (3) (1) For taxable periods beginning on or after January 1, 2008, the
20 secretary of the Department of Revenue may require payments by electronic funds
21 transfer, under any of the following circumstances:

22 (a) The tax due in connection with the filing of any return, report, or other
23 document exceeds five thousand dollars.

24 (b) A taxpayer files tax returns more frequently than monthly and during the
25 preceding twelve-month period, the average total payments exceed five thousand
26 dollars per month.

27 (c) A company files withholding tax returns and payments on behalf of other
28 taxpayers, and during the preceding twelve-month period, the average total payments
29 for all tax returns filed exceed five thousand dollars per month.

1 ~~(4)~~(2) When a payment is required to be made within a prescribed period or
2 by a ~~prescribe~~ prescribed due date and the payment is delivered by electronic means
3 after the period or due date, for the purpose of imposing late payment penalties, the
4 payment date is the date of the transaction's confirmation time and date stamp.
5 However, if the payment is not timely paid, the date of receipt by the secretary shall
6 govern for purposes of determining the amount of any late payment penalties. A
7 separate transfer shall be made for each return.

8 ~~(5)~~ (3) In lieu of electronic funds transfer, full payment may be made in
9 investible funds delivered in person or by courier to the department on or before the
10 close of business on the date required by law to be paid.

11 ~~(6)~~ (4) If any taxpayer fails to comply with the electronic funds transfer
12 requirements, the tax payment will be considered delinquent and will be subject to
13 penalties and interest as provided under R.S. 47:1601 through 1602.

14 ~~(7)~~ (5) Notwithstanding any provisions of law to the contrary, the provisions
15 of this Section shall not apply to individual income tax returns.

16 * * *

17 D. In cases where the taxpayer can prove the payment by electronic funds
18 transfer would create an undue hardship, the secretary shall exempt the taxpayer
19 from paying by electronic funds transfer.

20 * * *

21 §1520. Electronically filed returns; signatures

22 A.(1) With regard to individual income tax returns, ~~The~~ the secretary may
23 require electronic filing of tax returns or reports only ~~under any of~~ the following
24 circumstances:

25 * * *

26 (2) With regard to all returns other than individual income tax returns, the
27 secretary may require electronic filing of tax returns or reports.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 ~~(2)~~ (3) The electronic filing requirement shall be implemented by
2 administrative rule adopted and promulgated with legislative oversight in accordance
3 with the Administrative Procedure Act, R.S. 49:950 et seq.
4 Section 3. The provisions of this Act shall apply to all taxable periods beginning on
5 or after January 1, 2016.

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)]

HB 435 Engrossed

2015 Regular Session

Jefferson

Abstract: Authorizes to the secretary of the Dept. of Revenue to require the filing of electronic tax returns and reports under certain circumstances.

Present law authorizes the secretary of the Dept. of Revenue to require the payment of taxes by electronic funds transfer or the electronic filing of tax returns or reports under certain enumerated circumstances.

Proposed law specifies that the circumstances in which the secretary is authorized to require electronic filing under present law shall apply only with regard to individual income tax returns.

Proposed law requires the secretary to exempt a taxpayer from the requirement for payment by electronic funds transfer if the taxpayer can prove the payment by electronic funds transfer would create an undue hardship.

Proposed law authorizes the secretary to require electronic filing of tax returns or reports for all returns other than for individual income tax.

Effective for all taxable periods beginning on or after Jan. 1, 2016.

(Amends R.S. 47:1519 (B) and 1520(A)(1)(intro. para.) and (2); Adds R.S. 47:1519(D) and 1520(A)(3))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the authority for the secretary to exempt a taxpayer from the requirement for payment by electronic funds transfer if the taxpayer can prove that payment by electronic funds transfer will cause undue hardship from permissive to mandatory.
2. Add authority for the secretary to require electronic filing of returns and reports for all returns other than for individual income tax.