Amendments proposed by House Committee on Ways and Means to Original House Bill No. 37 by Representative Harris

**AMENDMENT NO. 1**

On page 1, line 4, after "limitations;" and before "to provide for an" insert "to provide for applicability;"

**AMENDMENT NO. 2**

On page 1, line 7, after "interest;" delete the remainder of the line in its entirety and insert "COVID-19 affected taxpayers; returns for tax years 2019 and 2020"

**AMENDMENT NO. 3**

On page 1, at the beginning of line 8, insert "A."

**AMENDMENT NO. 4**

On page 1, line 9, after "interest" and before "for" insert "imposed pursuant to the provisions of R.S. 47:1601 and 1602"

**AMENDMENT NO. 5**

On page 1, line 11, after "due for" delete the remainder of the line in its entirety and delete lines 12 through 15 in their entirety and insert the following:

"tax years 2019 and 2020.

B. The provisions of this Section shall only apply to taxpayers whose health was impacted by COVID-19 or taxpayers who relied on a third party provider for tax filing services whose health was impacted by COVID-19. Any taxpayer claiming the waiver pursuant to the provisions of this Section shall provide documentation to the secretary of the Department of Revenue evidencing the COVID-19 impact on their health or the health of their third party provider for filing services."