

**ACT No. 130**

2015 Regular Session

HOUSE BILL NO. 774

BY REPRESENTATIVE THIERRY

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AN ACT

To amend and reenact R.S. 47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c) and to enact R.S. 47:1576.2 and 1578(B)(4)(d) and (e), relative to the Department of Revenue; to provide for installment agreements for the payment of taxes due and to establish associated fees; to establish fees for offset claims; to establish fees for the authentication of tax records; to establish fees and payments required to apply for compromises of judgments; to establish procedures relative to the payment of these amounts; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c) are hereby amended and reenacted and R.S. 47:1576.2 and 1578(B)(4)(d) and (e) are hereby enacted to read as follows:

§15. Taxpayer's Bill of Rights

There is hereby established a Taxpayer's Bill of Rights to guarantee that the rights, privacy, and property of Louisiana taxpayers are safeguarded and protected during tax assessment, collection, and enforcement processes administered under the tax laws of this state. This Taxpayer's Bill of Rights consists of a statement, in nontechnical terms, of the rights and obligations of the Department of Revenue and taxpayers. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax assessment and collection are available only insofar as they are implemented in accordance with the Constitution of Louisiana and Louisiana Revised Statutes of 1950 or the administrative rules of the Department of Revenue. The rights assured Louisiana taxpayers are:

\* \* \*

(16) The right to ask the Department of Revenue to consider an installment payment agreement plan in accordance with the provisions of R.S. 47:1576.2 and rules and regulations promulgated in accordance with the Administrative Procedure Act, for taxes, interest, and penalties due. If a taxpayer qualifies for an installment payment agreement, no further collection action will be taken as long as the taxpayer complies with the installment payment agreement.

\* \* \*

§105. Payment of tax

A. Time of payment. The total amount of tax due on a calendar or fiscal year income tax return shall be paid on the date the return is required by law to be filed determined without regard to any extension of time for filing the return. The full amount of tax disclosed by the return as filed shall constitute an assessment at that time, and shall be recorded as an assessment in the records of the secretary.

B. Installment Payments. If the taxpayer qualifies for an installment agreement plan, the taxpayer may elect to pay the tax in installments. Each installment payment shall be paid in accordance with the installment agreement plan established in accordance with the provisions of R.S. 47:1576.2 and rules and regulations promulgated by the department in accordance with the Administrative Procedure Act. ~~Installment payments for taxable years which end prior to January 1, 1961. For taxable years ending prior to January 1, 1961, the taxpayer may elect to pay the tax in three equal installments, in which case the first installment shall be paid on the date prescribed for the payment of the tax by the taxpayer or on the date the return is filed, whichever is earlier; the second installment shall be paid on the fifteenth day of the third month following the due date for filing the return; and the third installment shall be paid on the fifteenth day of the sixth month following the due date for filing the return. If any installment payment is not paid on or before the date fixed for its payment, the whole amount of tax unpaid shall be paid upon notice and demand from the collector~~ secretary. However, upon request of the taxpayer and

1 approval of the secretary, the secretary may reinstate the installment payment  
2 agreement plan after payment of the fee required in R.S. 47:1576.2.

3 \* \* \*

4 §299.5. Procedure for making offset claims

5 Any agency making an offset claim to the secretary shall make ~~said~~ the claim  
6 in writing to the office of the secretary and shall include with regard to each claim  
7 information required by promulgated rule and regulation of the secretary as provided  
8 for in this Part. Such writing shall also include a certification by the agency that the  
9 debts for which claims of offset are made are legally collectible, liquidated sums due  
10 and owing the agency or due and owing a person and collectible by the agency. The  
11 agency shall pay to the secretary a fee of ~~four~~ twenty-five dollars for each offset  
12 claim.

13 \* \* \*

14 §1507. Authentication of ~~collector's~~ secretary's records; fees for searching for  
15 documents

16 A. Authentication. Copies of any rule, decision, or order of the ~~collector~~  
17 secretary, and of any paper or report filed in any office maintained by him in the  
18 administration of this ~~Sub-title;~~ Subtitle, may be authenticated under his signature,  
19 and when so authenticated, shall be evidence in all courts of this state, with the same  
20 force and weight as the originals thereof. For authenticating any such copy, the  
21 ~~collector~~ secretary may charge a fee ~~of one dollar (\$1.00)~~ not to exceed twenty-five  
22 dollars which must be deposited to the operating account of his department.

23 B. Fees for searching for tax returns. In any case where the taxpayer  
24 requests or authorizes the release of copies of any previously filed tax returns or any  
25 other document subject to the provisions of R.S. 47:1508, the secretary is authorized  
26 to charge a fee, regardless of whether or not the information is located. The fee  
27 associated with searching for any return or document shall not exceed fifteen dollars  
28 for each year or period requested. For a certified copy of a return or other document,  
29 the search fee for each year or tax period requested shall not exceed twenty-five  
30 dollars.

1            C. The secretary shall establish by rules and regulations promulgated  
2            pursuant to the Administrative Procedure Act, a reasonable fee schedule to collect  
3            fees for authenticating a copy of any document in its records as a true copy, and to  
4            collect fees and costs associated with searching for tax returns and correspondence.  
5            The fee schedule may be modified by rule or regulation as deemed necessary by the  
6            secretary.

7            D. Money received by the secretary from all fees imposed pursuant to this  
8            Section shall be deposited immediately upon receipt into the state treasury and, after  
9            compliance with the requirements of Article VII, Section 9(B) of the Constitution of  
10           Louisiana relative to the Bond Security and Redemption Fund, shall be designated  
11           as self-generated revenues of the Department of Revenue.

12     \*           \*           \*

13           §1576.2. Installment agreements; fees

14           A. The total amount of tax due on any tax return shall be paid no later than  
15           the date the return is required to be filed. However, if the taxpayer qualifies for an  
16           installment payment agreement, the secretary may consider an installment payment  
17           agreement for any taxes, interest, and penalties due, subject to the following  
18           requirements:

19           (1) The secretary shall charge a fee of one hundred five dollars to establish  
20           a standard installment payment agreement with a taxpayer. All payments for  
21           installment payment agreement fees shall be paid to the secretary of the Department  
22           of Revenue.

23           (2) If the taxpayer defaults on the installment payment agreement, the  
24           secretary shall charge a fee of sixty dollars to reinstate the agreement. Payment of  
25           the reinstatement fee shall be made to the secretary of the Department of Revenue.

26           (3) Notwithstanding the provisions of Paragraph (1) of this Subsection, the  
27           secretary shall not charge a fee to enter into a standard installment payment  
28           agreement with any taxpayer whose adjusted gross income is less than or equal to  
29           twenty-five thousand dollars.

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

1           (4) Money received by the secretary from fees imposed pursuant to this  
2           Section shall be deposited into the state treasury and, after compliance with the  
3           requirements of Article VII, Section 9(B) of the Constitution of Louisiana, relative  
4           to the Bond Security and Redemption Fund, shall be designated as self-generated  
5           revenues of the Department of Revenue.

6           B. The secretary may adopt rules and regulations in accordance with the  
7           Administrative Procedure Act to implement the fees provided for in this Section.

8   \*       \*       \*

9           §1578. Cancellation of lien, privilege, and mortgage; compromises

10   \*       \*       \*

11           B. In other cases, the secretary may authorize the cancellation or release of  
12           a lien, privilege, or mortgage subject to the following terms and conditions:

13   \*       \*       \*

14           (4)

15   \*       \*       \*

16           ~~(c) A complete record of all such compromises shall be kept by the secretary,~~  
17           ~~shall be open to public inspection, and, notwithstanding the provisions of R.S.~~  
18           ~~47:1508 and 1508.1, each such compromise shall be published in the department's~~  
19           ~~annual report.~~ Each application for compromise of a judgment shall be accompanied  
20           by a nonrefundable application fee of one hundred eighty-six dollars, made payable  
21           to the secretary of the Department of Revenue. Money received by the secretary  
22           from this fee shall be deposited into the state treasury and, after compliance with the  
23           requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative  
24           to the Bond Security and Redemption Fund, shall be designated as self-generated  
25           revenues of the Department of Revenue.

26           (d) The submission of any offer in compromise shall be accompanied by a  
27           nonrefundable initial payment of twenty percent of the amount of the offer. This  
28           payment shall be applied to the tax liability.

29           (e) A complete record of all such compromises shall be kept by the secretary,  
30           shall be open to public inspection, and, notwithstanding the provisions of R.S.

1                    47:1508 and 1508.1, each such compromise shall be published in the department's  
2                    annual report.

3   \*             \*             \*

4                    Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
5                    and subsequently approved by the legislature, this Act shall become effective on July 1,  
6                    2015, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_