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## DIGEST

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HB 333 Engrossed

2017 Regular Session

Jefferson

**Abstract:** Requires the electronic filing of certain tax returns and reports.

Present law provides generally regarding the payment of taxes by electronic funds transfer. The secretary of the Department of Revenue (secretary) is authorized to require tax payments be made by electronic funds transfers only for tax returns valued at certain amounts.

Proposed law repeals present law which limits the value of the return required to be paid by electronic funds transfer.

Proposed law authorizes an exemption from the requirement to make payments through electronic transfer if the taxpayer can prove the payment by electronic funds transfer would create an undue hardship.

Present law authorizes the secretary to require a certain percentage of individual income tax returns prepared by a tax preparer that prepares more than one hundred state individual income tax returns during any calendar year, from 30% of returns in 2008, to 90% of returns in 2012.

Proposed law authorizes the secretary the discretion to require electronic filing of tax returns, without specific limits or requirements, except as provided in present law concerning individual income tax returns.

Present law provides that failure to comply with the electronic filing requirements will result in the assessment of a penalty of \$100 or 5% of the tax, whichever is greater. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to another cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty. If the penalty exceeds \$25,000, the penalty may be waived by the secretary only after approval by the Board of Tax Appeals.

Proposed law changes present law by removing the requirement for Board of Tax Appeals approval of a penalty waiver in excess of \$25,000 and instead provides that such penalty waivers shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. However, the provisions of proposed law concerning the remittance or waiver of penalty shall not apply to any penalty the secretary remits or waives in accordance with departmental rules and regulations promulgated regarding the remittance or waiver of penalties under the department's voluntary disclosure program.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1519(B) and 1520(A)(1), (c), (e), and (g) and (2), (B), and (C); Adds R.S. 47:1519(D) and 1520(A)(3) and (4))