
SENATE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 238 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 3, before "preparers" delete "tax"

3 AMENDMENT NO. 2

4 On page 1, line 4, before "preparers" delete "tax"

5 AMENDMENT NO. 3

6 On page 1, line 5, at the beginning of the line, delete "repeatedly"

7 AMENDMENT NO. 4

8 On page 1, line 5, after "preparing" delete "tax"

9 AMENDMENT NO. 5

10 On page 1, line 9, before "**preparers**" delete "**tax**"

11 AMENDMENT NO. 6

12 On page 1, line 11, before "**preparer**" delete "**tax**"

13 AMENDMENT NO. 7

14 On page 1, line 12, before "**preparer**" delete "**tax**"

15 AMENDMENT NO. 8

16 On page 1, line 14, before "**preparer**" delete "**tax**"

17 AMENDMENT NO. 9

18 On page 1, line 16, before "**preparer**" delete "**tax**"

19 AMENDMENT NO. 10

20 On page 2, line 1, delete "**return or claim for refund**" and insert "**return, report, claim for**
21 **refund, or other claim**"

22 AMENDMENT NO. 11

23 On page 2, line 5, delete "**return or claim for refund**" and insert "**return, report, claim for**
24 **refund, or other claim**"

25 AMENDMENT NO. 12

26 On page 2, line 9, delete "**return or claim for refund**" and insert "**return, report, claim for**
27 **refund, or other claim**"

28 AMENDMENT NO. 13

1 On page 2, line 10, delete "**return or claim for refund**" and insert "**return, report, claim**
2 **for refund, or other claim**"

3 AMENDMENT NO. 14

4 On page 2, line 20, before "**preparer's**" delete "**tax**"

5 AMENDMENT NO. 15

6 On page 2, line 21, before "**preparer's**" delete "**tax**"

7 AMENDMENT NO. 16

8 On page 2, line 24, after "**credit**" insert "**or rebate**"

9 AMENDMENT NO. 17

10 On page 2, line 28, after "**C.(1)**" insert:

11 **"If the court finds that a preparer has engaged in any conduct described in**
12 **Paragraphs (2), (9), (10), (11), (12), or (13) of Subsection B of this Section and**
13 **that an injunction prohibiting the conduct would not be sufficient to prevent the**
14 **person's interference with the proper administration of the tax laws of**
15 **Louisiana, the court may enjoin the person from acting as a preparer in the**
16 **state of Louisiana.**
17 **(2)**"

18 AMENDMENT NO. 18

19 On page 2, line 28, before "**preparer**" delete "**tax**"

20 AMENDMENT NO. 19

21 On page 2, line 29, after "**described in**" insert "**Paragraphs (1), (3), (4), (5), (6), (7), or (8)**
22 **of**"

23 AMENDMENT NO. 20

24 On page 3, line 3, before "**preparer**" delete "**tax**"

25 AMENDMENT NO. 21

26 On page 3, line 5, delete "**(2)**" and insert "**(3)**"

27 AMENDMENT NO. 22

28 On page 3, delete lines 12 through 22, and insert:

29 **"D. The term "preparer" means any person who prepares or who**
30 **employs one or more persons to prepare any return, report, claim for refund,**
31 **or other claim that is filed with the secretary of the Department of Revenue. The**
32 **preparation of a substantial portion of a return, report, claim for refund, or**
33 **other claim shall be considered the preparation of the return, report, claim for**
34 **refund, or other claim for purposes of this Section.**
35 Section 2. This Act shall become effective on July 1, 2018."