

SENATE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 237 by Senator Morrell

1 AMENDMENT NO. 1

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

3 AMENDMENT NO. 2

4 On page 1, line 2, at the end of the line, delete "tax"

5 AMENDMENT NO. 3

6 On page 1, line 3, at the beginning of the line, delete "return preparers to sign tax returns and
7 claims for refund" and insert "preparers to sign returns, reports, claims for refund, and other
8 claims"

9 AMENDMENT NO. 4

10 On page 1, delete lines 8 through 17, and on page 2, delete lines 1 through 10, and insert:

11 **§1679. Paid preparers; required information on returns, reports, claims for**
12 **refund, and other claims**

13 **A.(1) Any return, report, claim for refund, or other claim prepared by**
14 **a paid preparer shall be signed by the preparer and shall bear the preparer's**
15 **preparer tax identification number, federal employer identification number, or**
16 **Louisiana Department of Revenue account number.**

17 **(2)(a) Any person who is a paid preparer with respect to any return,**
18 **report, claim for refund, or other claim who fails to sign the return, report,**
19 **claim for refund, or other claim or provide one of the identification numbers**
20 **required by this Section shall pay a penalty of fifty dollars for each failure to**
21 **sign and for each failure to provide one of the required identification numbers**
22 **unless it can be shown that the failure was due to reasonable cause.**

23 **(b) The penalty that may be imposed on a paid preparer pursuant to this**
24 **Section for returns, reports, claims for refund, and other claims filed during**
25 **any calendar year shall not exceed twenty-five thousand dollars.**

26 **(c) The penalty provided for by this Section shall be an obligation to be**
27 **assessed, collected, and enforced against the paid preparer in the same manner**
28 **as if it were a tax due.**

29 **B. This Section shall apply to any return, report, claim for refund, or**
30 **other claim prepared by a paid preparer as follows:**

31 **(1) For income taxes, all taxable periods ending on or after June 30,**
32 **2018, and filed on or after January 1, 2019.**

33 **(2) For corporation franchise tax, all taxable periods ending on or after**
34 **June 30, 2018, and filed on or after January 1, 2019.**

35 **(3) For taxes other than income and corporation franchise taxes, all**
36 **taxable periods beginning on or after July 1, 2018.**

37 **(4) For any return, report, claim, or other filing not included in**
38 **Paragraphs (1) through (3) of this Subsection, all filed on or after January 1,**
39 **2019.**

40 **C. "Paid preparer" means any person who prepares for compensation,**
41 **or who employs one or more persons to prepare for compensation any return,**
42 **report, claim for refund, or other claim that is filed with the secretary of the**
43 **Department of Revenue. The preparation of a substantial portion of a return,**
44 **report, claim for refund, or other claim shall be considered the preparation of**
45 **the return, report, claim for refund, or other claim for purposes of this Section."**