

for refund, or other claim for this state if the court finds that a preparer has continually or repeatedly engaged in any conduct and that an injunction to enjoin the conduct will not be sufficient to prevent the preparer from interfering with the administration of the state's tax laws.

Proposed law provides that suspension from practice before the IRS or another state establishes a prima facie case for a court to enjoin a paid preparer from preparing tax returns for this state.

Proposed law defines "preparer" as a person who prepares all or a substantial portion of a return, report, claim for refund or other claim or who employs others to prepare tax returns or claims for refund that is filed with the secretary of the Dept. of Revenue.

Effective July 1, 2018.

(Adds R.S. 47:1574.2)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Applies to preparers of any return, report, claim for refund, or other claim.
2. Provides definition of "preparer".
3. Changes effective date to July 1, 2018.