

2022 Regular Session

SENATE BILL NO. 54

BY SENATOR ALLAIN

REVENUE DEPARTMENT. Provides for an automatic filing extension for individual income tax returns. (8/1/22)

1 AN ACT

2 To amend and reenact R.S. 47:103(D), relative to income tax return filing extensions; to
3 provide for an automatic filing extension for certain income tax returns; to provide
4 for conditions and applicability; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:103(D) is hereby amended and reenacted to read as follows:

7 §103. Time and place for filing returns; information concerning federal return

8 * * *

9 D.(1) The secretary may grant a reasonable extension of time for filing
10 returns, not to exceed six months from the date the Louisiana income tax return is
11 due or the extended due date of the federal income tax return, whichever is later. The
12 secretary may accept a physical copy of a taxpayer's Internal Revenue Service form
13 requesting an extension of time to file a federal income tax return for the same
14 taxable period as an extension of time to file a Louisiana income tax return or
15 provide for the automatic extension of the Louisiana income tax return without the
16 necessity of an additional state form concerning the request for an extension of time.

17 **(2) For corporation, individual, partnership, and fiduciary income tax**

