

Regular Session, 2010

SENATE BILL NO. 405

BY SENATOR MARIONNEAUX

REVENUE DEPARTMENT. Authorizes the Secretary of the Department of Revenue to require electronic filing of certain returns when electronic filing of a similar return or report is required by the Internal Revenue Service. (gov sig)

1 AN ACT

2 To enact R.S. 47:1520(A)(1)(f), relative to the Department of Revenue; to authorize the
3 secretary to require electronic filing of tax returns or reports under certain
4 circumstances; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1520(A)(1)(f) is hereby enacted to read as follows:

7 §1520. Electronically filed returns; signatures

8 A.(1) The secretary may require electronic filing of tax returns or reports
9 under any of the following circumstances:

10 * * *

11 **(f) The taxpayer is required to file the same or a substantially similar**
12 **return or report with the Internal Revenue Service for the same tax period.**

13 * * *

14 Section 2. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become

1 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Present law authorizes the Secretary of Revenue to require the electronic filing of certain tax returns and reports.

Proposed law retains present law and additionally authorizes the Secretary of Revenue to require the electronic filing of any return or report when the Internal Revenue Service requires electronic filing of the same or substantially similar return.

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

(Adds R.S. 47:1520(A)(1)(f))