
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))