

Regular Session, 2010

SENATE BILL NO. 525

BY SENATOR MURRAY

REVENUE DEPARTMENT. Authorizes the Secretary of the Department of Revenue to require electronic filing of returns and reports by professional athletic teams or professional athletes associated with administering the Sports Facility Assistance Fund. (8/15/10)

1 AN ACT

2 To amend and reenact R.S. 47:1520(A)(1)(e), relative to electronic filing of tax returns; to
3 authorize the Secretary of the Department of Revenue to require electronically filed
4 returns and reports by professional athletic teams and professional athletes for the
5 administration of the Sports Facility Assistance Fund; to provide for an effective
6 date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1520(A)(1)(e) is hereby amended and reenacted to read as
9 follows:

10 §1520. Electronically filed returns; signatures

11 A. (1) The Secretary may require electronic filing of tax returns or reports
12 under any of the following circumstances:

13 * * *

14 (e) The Any return or report that ~~is a composite return filed by a~~
15 professional athletic team or professional athlete is required to file with the
16 Department of Revenue for the administration of the Sports Facility Assistance
17 Fund.

1 * * *

2 Section 2. This Act shall be effective for taxable periods beginning on or after
3 December 31, 2009.

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

DIGEST

Present law allows the Secretary of the Department of Revenue to require the electronic filing of the composite return filed by a professional athletic team.

Proposed law allows the Secretary of the Department of Revenue to require the electronic filing of any return or report a professional athletic team or professional athlete files for the administration of the Sports Facility Assistance Fund.

Effective for all calendar years beginning after December 31, 2009.

(Amends R.S. 47:1520(A)(1)(e))