
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))