

SENATE BILL NO. 680

BY SENATOR SHAW

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AN ACT

To amend and reenact R.S. 47:287.614(A) and 287.651(A), relative to the due date of corporation income tax returns and payments for nonprofit organizations; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:287.614(A) and 287.651(A) are hereby amended and reenacted to read as follows:

§287.614. Time and place for filing returns; information concerning federal return; extension of time to file

A. (1) Returns made on the basis of the calendar year shall be made and filed with the secretary at Baton Rouge, Louisiana, on or before the fifteenth day of April following the close of the calendar year. Returns made on the basis of a fiscal year shall be made and filed on or before the fifteenth day of the fourth month following the close of the fiscal year with the secretary at Baton Rouge, Louisiana.

**(2) Notwithstanding the provisions of Paragraph (1) of this Subsection, returns of organizations described in I.R.C. Section 501 made on the basis of the calendar year shall be made and filed with the secretary at Baton Rouge, Louisiana, on or before the fifteenth day of June following the close of the calendar year. Returns made on the basis of a fiscal year shall be made and filed on or before the fifteenth day of the sixth month following the close of the fiscal year with the secretary at Baton Rouge, Louisiana.**

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§287.651. Payment of tax

A. Time of payment.

