

SENATE BILL NO. 525

BY SENATOR MURRAY

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19

AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§1520. Electronically filed returns; signatures

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

* * *

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

* * *

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____