

SENATE BILL NO. 405

BY SENATOR MARIONNEAUX

1 AN ACT

2 To enact R.S. 47:303.1(B)(4), 1520(A)(1)(f), and 1523, relative to the Department of  
3 Revenue; to authorize the secretary to require electronic filing of tax returns or  
4 reports under certain circumstances; to provide relative to the issuance of a Direct  
5 Payment Number; to require the issuance of a Direct Payment Number to a taxpayer  
6 who has entered into a cooperative endeavor agreement under certain circumstances;  
7 to authorize the secretary to enter into certain reciprocal agreements; to provide for  
8 an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:303.1(B)(4) 1520(A)(1)(f), and 1523 are hereby enacted to read  
11 as follows:

12 §303.1. Direct Payment Numbers

13 \* \* \*

14 B.

15 \* \* \*

16 **(4) A DP Number shall be issued to a taxpayer who has entered into a**  
17 **cooperative endeavor agreement with the state as provided by R.S. 33:9029.2**  
18 **and who obtains the required approvals and meets all of the qualifications**  
19 **provided for in this Section except Subparagraph (1)(c) of this Subsection. The**  
20 **DP Number shall be continued to be held by the taxpayer for the term of the**  
21 **cooperative endeavor agreement or until the taxpayer otherwise qualifies for a**  
22 **DP Number.**

23 \* \* \*

24 §1520. Electronically filed returns; signatures

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

27 \* \* \*

1 (f) The taxpayer is required to file the same or a substantially similar  
2 return or report with the Internal Revenue Service for the same tax period.

3 \* \* \*

4 §1523. Reciprocal agreements; federal government

5 The secretary is authorized to enter into reciprocal offset of indebtedness  
6 agreements with the federal government, pursuant to which the state shall agree  
7 to offset from state tax refunds and payments otherwise due to vendors and  
8 contractors providing goods or services to state agencies, non-tax debt owed to  
9 the federal government, and the federal government shall agree to offset from  
10 federal payments to vendors, contractors, and taxpayers debt owed to the state.

11 Section 2. This Act shall become effective upon signature by the governor or, if not  
12 signed by the governor, upon expiration of the time for bills to become law without signature  
13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
14 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
15 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_