

Prior law allowed the secretary of DOR to require the electronic filing of the composite return filed by a professional athletic team.

New law allows the secretary 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))