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## DIGEST

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St. Germain

HB No. 538

**Abstract:** Authorizes the vehicle commissioner to extend the time to remit taxes and to waive certain tax penalties.

Present law provides that every vehicle dealer who sells a vehicle at retail shall remit all taxes collected no later than 40 days from the date of sale or 10 days from receipt of the title of the vehicle accepted in trade by the licensed vehicle dealer if the title of the vehicle is received by the dealer in excess of 30 days from the date of sale.

Present law requires any licensed dealer claiming an extension beyond the 40th day from the date of sale of the vehicle to document to the commissioner of motor vehicles the actual date that the dealer received title to the vehicle accepted in trade.

Proposed law retains present law.

Present law provides that the secretary, for good cause shown, may extend the time for remitting the taxes for these licensed vehicle dealers for a period not to exceed 90 days.

Proposed law changes the authority to grant an extension from the secretary of the Dept. of Revenue to the vehicle commissioner.

Proposed law authorizes the vehicle commissioner, for good cause shown, to waive penalties on payment of taxes by a licensed vehicle dealer who remits the file later than 40 days.

(Amends R.S. 47:306(E))