

**ACT No. 415**

Regular Session, 2014

HOUSE BILL NO. 538

BY REPRESENTATIVE ST. GERMAIN

1 AN ACT

2 To amend and reenact R.S. 47:306(E), relative to payment of taxes by vehicle dealers; to  
3 provide for the authority of the vehicle commissioner; to provide for the authority  
4 of the secretary of the Department of Revenue; to provide for extensions for  
5 remitting certain taxes by vehicle dealers; to provide for the authority to waive  
6 certain tax penalties; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:306(E) is hereby amended and reenacted to read as follows:

9 §306. Returns and payment of tax; penalty for absorption

10 \* \* \*

11 E. Payment of tax by a licensed vehicle dealer. Notwithstanding any other  
12 provision of law to the contrary, including the provisions of Subsection A of this  
13 Section, every vehicle dealer licensed pursuant to Title 32 of the Louisiana Revised  
14 Statutes of 1950 who sells a vehicle at retail shall remit all taxes collected pursuant  
15 to R.S. 47:303(B) no later than forty days from the date of sale or ten days from  
16 receipt by the licensed vehicle dealer of the title to any vehicle accepted in trade, if  
17 the title is received by the dealer in excess of thirty days from the date of sale  
18 provided that the deadline for the submission of taxes cannot be extended under this  
19 provision beyond the ninetieth day from the date of the sale. Any licensed vehicle  
20 dealer claiming under this provision an extension for the remittance of taxes beyond  
21 the fortieth day from the date of vehicle sale shall document, through a means  
22 satisfactory to the vehicle commissioner, the actual date that the dealer received title  
23 to the vehicle accepted in trade. The ~~secretary~~ vehicle commissioner, for good cause

1 shown, may extend the time for remitting the taxes for these licensed vehicle dealers  
2 for a period not to exceed ninety days and may waive penalties on payment of taxes  
3 by a licensed vehicle dealer who remits the taxes later than forty days.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

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