ACT No. 446

HOUSE BILL NO. 756

BY REPRESENTATIVE ABRAMSON

1	AN ACT
2	To enact R.S. 47:1520.2, relative to refunds from the Department of Revenue; to require the
3	electronic filing of certain refund claims; to provide with respect to the authority of
4	the secretary; to provide for certain requirements; to provide for certain exceptions;
5	to provide for applicability; to provide for an effective date; and to provide for
6	related matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 47:1520.2 is hereby enacted to read as follows:
9	§1520.2. Electronically filed claims for refunds; overpayment of sales tax
10	A.(1) In cases where a taxpayer makes a claim for a refund of an
11	overpayment of sales tax, the secretary shall require electronic filing of all schedules
12	and invoices if the claim for a refund of an overpayment of sales tax is twenty-five
13	thousand dollars or more or if the claim for a refund of an overpayment of sales tax
14	is made by a tax preparer on behalf of the taxpayer, regardless of the amount of the
15	refund.
16	(2) The secretary may exempt any taxpayer required to electronically file a
17	schedule or invoice pursuant to the provisions of this Section if the taxpayer can
18	prove that the electronic filing of a schedule or invoice would create an undue
19	hardship.
20	B. The provisions of this Section shall not apply to the Louisiana Tax Free
21	Shopping Program or to cases of a bad debt.
22	Section 2. The provisions of this Act shall be applicable for taxable years beginning
23	on and after January 1, 2016.

ENROLLED

HB NO. 756

APPROVED: _____