

2018 Regular Session

SENATE BILL NO. 237

BY SENATOR MORRELL

REVENUE DEPARTMENT. Requires paid tax preparers to sign and provide their identification number on tax returns filed with the Department of Revenue. (gov sig)

1 AN ACT

2 To enact R.S. 47:1679, relative to requirements for paid tax preparers; requiring paid tax
3 return preparers to sign tax returns and claims for refund and to provide identifying
4 information; to provide for penalties; to provide for a maximum annual penalty; to
5 provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1679 is hereby enacted to read as follows:

8 **§1679. Paid tax preparers; required information on returns and claims for**
9 **refund**

10 **A. For all taxable periods beginning on or after January 1, 2018, any**
11 **return or claim for refund prepared by a paid tax preparer shall be signed by**
12 **the tax preparer and shall bear the tax preparer's social security number,**
13 **preparer tax identification number, or federal employer identification number.**
14 **Any person who is a paid tax preparer with respect to any tax return or claim**
15 **for refund who fails to sign the return or claim for refund and to provide**
16 **identification, sufficient for the Department of Revenue to be able to identify by**
17 **whom the return or claim for refund was prepared, shall pay a penalty of fifty**

1 dollars for each such failure, unless it can be shown that the failure was due to
 2 reasonable cause. The penalty that may be imposed on any paid tax preparer
 3 with respect to returns or claims for refund filed during any calendar year shall
 4 not exceed twenty-five thousand dollars.

5 B. The term "paid tax preparer" means any person who prepares for
 6 compensation, or who employs one or more persons to prepare for
 7 compensation, any return of tax imposed by this Subtitle or any claim for
 8 refund of tax imposed by this Subtitle or of Subtitle VII of this Title. The
 9 preparation of a substantial portion of a return of tax or claim for refund shall
 10 be treated as if it were the preparation of the return or claim for refund.

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.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 237 Original

2018 Regular Session

Morrell

Proposed law requires paid tax preparers to sign all tax returns and claims for refund that they prepare for taxable periods beginning on or after Jan. 1, 2018.

Proposed law requires paid tax preparers to include their social security number, preparer tax identification number, or federal employer identification number on every state tax return or claim for refund that they prepare.

Proposed law provides for a penalty of \$50 for each failure by a paid tax preparer to sign or provide an identification number on a tax return the preparer files and further provides a maximum penalty that may be imposed on a paid tax preparer of \$25,000 for returns and claims for refund filed within a calendar year.

Proposed law provides that a "paid tax preparer" is a person who prepares all or a substantial portion of a tax return or claim for refund for compensation or who employs others to prepare tax returns or claims for refund.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1679)