
HOUSE COMMITTEE AMENDMENTS

2026 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 1039 by Representative Deshotel

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line in its entirety and delete
3 lines 3 through 11 in their entirety and insert the following:

4 "R.S. 47:337.26(D)(1)(introductory paragraph), 337.67(C)(introductory paragraph)
5 and (1), 337.69(A), and 337.70(C)(3) and to enact R.S. 47:337.26(D)(1)(g), 337.26.1,
6 and 337.28(E), relative to local sales and use tax audit procedures; to establish
7 requirements for local collectors; to provide for the selecting taxpayers for audit by
8 certain collectors; to require collectors to provide written requests for certain
9 documentation; to authorize the suspension of interest and penalties under certain
10 circumstances; and to provide for related matters."

11 AMENDMENT NO. 2

12 On page 1, line 13, after "Section 1." delete the remainder of the line in its entirety and
13 delete lines 14 and 15 in their entirety and insert the following:

14 "R.S. 47:337.26(D)(1)(introductory paragraph), 337.67(C)(introductory paragraph)
15 and (1), 337.69(A), and 337.70(C)(3) are hereby amended and reenacted and R.S.
16 47:337.26(D)(1)(g), 337.26.1, and 337.28(E) are hereby enacted to read as follows:"

17 AMENDMENT NO. 3

18 On page 2, at the beginning of line 3, after "voluntary" delete the remainder of the line in its
19 entirety and delete line 4 in its entirety and insert a period "."

20 AMENDMENT NO. 4

21 On page 3, line 4, after "R.S. 47:337.36" delete the remainder of the line in its entirety and
22 delete line 5 in its entirety and insert a period "." and insert "If"

23 AMENDMENT NO. 5

24 On page 3, delete lines 9 through 27 in their entirety

25 AMENDMENT NO. 6

26 On page 4, delete lines 3 through 15 in their entirety and insert the following:

27 "C. The running of ~~such~~ the prescriptive period may also be suspended as
28 follows:

29 (1) By means of a written agreement between the taxpayer and the collector
30 made prior to the lapse of ~~such~~ the prescriptive period. If a taxpayer and a collector
31 execute an agreement pursuant to this Paragraph, the parties may suspend the accrual
32 of interest or delinquency penalties on unpaid sales and use taxes during the
33 suspension of the prescriptive period."

34 AMENDMENT NO. 7

1 On page 4, line 24, after "provided in" and before "interest" delete "R.S. 47:337.67(F)," and
2 insert "R.S. 47:337.67(C)(1),"

3 AMENDMENT NO. 8

4 On page 5, line 3, after "prescription" and before "pursuant" delete "at the request of the
5 collector" and insert the following:

6 "and an agreement to suspend the accrual of additional delinquency penalties"