RÉSUMÉ DIGEST

ACT 691 (HB 1039) **2026 Regular Session** **Deshotel**

Existing law requires a local sales and use tax collector, prior to initiating an examination or audit of a taxpayer, to provide a notice of the intent to audit to the taxpayer that contains a description of the nature of the audit, identifies the name, office, address, and phone number of the firm or individual who will initiate the audit, advises the taxpayer of the right to review, summarizes remedies available to the taxpayer, describes interest, penalties, and costs that the taxpayer may be liable for, and advises the taxpayer that he may request a multi-parish audit.

New law requires the collector to advise the taxpayer that executing a waiver of the prescriptive period is voluntary.

Existing law requires a collector to estimate the retail sales of any dealer who fails to make a report and pay sales and use taxes or who makes a grossly incorrect report or a report that is false or fraudulent and requires the collector to assess and collect the tax and any interest or penalties.

Existing law authorizes a collector to add the cost of an examination to the tax if the estimate and assessment requires an examination of books, records, or documents.

New law requires a collector to provide to the dealer a written request that identifies all books, records, papers, vouchers, accounts, and documents sought for examination prior to making an estimate of taxes due.

Existing law authorizes a waiver of the prescriptive period against any action to collect sales and use tax under certain circumstances, including but not limited to a written agreement between the taxpayer and the collector.

Prior law prohibited waiving or remitting interest on unpaid taxes.

New law authorizes a taxpayer and a collector to execute an agreement to suspend the accrual of additional interest or delinquency penalties after executing a waiver of the prescriptive period.

Effective August 1, 2026.

(Amends R.S. 47:337.26(D)(1)(intro. para.), 337.67(C)(intro. para.) and (1), 337.69(A), and 337.70(C)(3); Adds R.S. 47:337.26(D)(1)(g) and 337.28(E))