

**HOUSE COMMITTEE AMENDMENTS**

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 43 by Representative Townsend

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:2401(B)" insert a comma "," and delete the remainder of the line and delete line 3 in its entirety and insert the following:

"2410, 2426(A)(2), and 2451(A) and Code of Civil Procedure Article 2953(C)(1), relative to the inheritance tax; to provide that no tax shall be due when"

AMENDMENT NO. 2

On page 1, line 7, after "R.S. 47:2401(B)" insert a comma "," and delete the remainder of the line and insert the following:

"2410, 2426(A)(2), and 2451(A) are hereby amended and reenacted to read"

AMENDMENT NO. 3

On page 2, between lines 4 and 5, insert the following:

"§2410. Optional procedure for small estates

A. In any case, where the succession does not exceed fifty thousand dollars, the tax collector may in his discretion fix and collect the tax, upon an affidavit filed by the succession representative, heirs, or legatees, showing the amount thereof in a manner satisfactory to the tax collector; and upon the payment of these taxes, or a certificate that none are due, and a certificate from the tax collector or his attorney that the affidavit together with an inheritance tax return, when required, has been filed with the collector of revenue, the parties entitled thereto may take possession free from the prohibitions or penalties of this Part.

B. The provisions of this Section shall not apply to deaths occurring after June 30, 2004.

\* \* \*

§2426. Inheritance tax return after June 30, 2004

A.

\* \* \*

(2)(a) The filing of an inheritance tax return or any other related succession documentation with the secretary of the Department of Revenue shall not be required ~~if a judgment of possession is rendered or if the succession is judicially opened no later than the last day of the ninth month following the death of the decedent as provided in R.S. 47:2401(B).~~

(b) With respect to a revocable inter vivos trust, the filing of an inheritance tax return or any other related succession documentation with the secretary of the Department of Revenue shall not be required ~~if a trust declaration is signed and filed by the surviving settlor, trustee, or beneficiary with the secretary of the Department of Revenue no later than the last day of the ninth month following the death of the~~

4 (ii) The name and taxpayer identification number of the trust, if any.

6 ~~(iv) The date of death of the decedent.~~

8 \* \*

10 On page 2, line 21, change "June 30, 2008" to "December 31, 2008"