
HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 720 by Representative Jane Smith

1 AMENDMENT NO. 1

2 On page 2, at the end of line 8, insert the following:

3 "In furthering the collections of amnesty, the secretary may procure amnesty
4 program administration services on a fee basis; however, the fee shall not exceed ten
5 percent of the total dollars collected."

6 AMENDMENT NO. 2

7 On page 2, at the beginning of line 15, after "Taxes" insert "due prior to January 1, 2009,"

8 AMENDMENT NO. 3

9 On page 2, line 17, delete "January 1, 2009" and insert "May 31, 2009"

10 AMENDMENT NO. 4

11 On page 2, at the end of line 18, delete the period "." and insert a semicolon ";" and "or" and
12 insert the following:

13 "(3) Taxes for which the taxpayer and the department have entered into an
14 agreement to interrupt the running of prescription pursuant to R.S. 47:1580 and said
15 agreement suspends the running of prescription until December 31, 2009; or

16 (4) Taxes that became due on or before July 1, 2001, if the taxpayer was
17 ineligible for an earlier amnesty program due to having a matter in civil litigation."

18 AMENDMENT NO. 5

19 On page 2, at the end of line 20, delete "for" and delete line 21 in its entirety and insert the
20 following:

21 "is barred. The agreement shall only apply to the specific tax and the tax period for
22 which amnesty is granted."

23 AMENDMENT NO. 6

24 On page 2, line 26, after "2012" change the comma "," to a period "." and delete the
25 remainder of the line in its entirety and insert the following:

26 "Taxpayers shall agree to abide by the department's interpretation of the law at the
27 time the returns for these periods are filed. Failure to abide by the department's
28 interpretation of the law for these periods shall subject the taxpayer to the negligence
29 penalty under R.S."

30 AMENDMENT NO. 7

31 On page 2, at the end of line 29, insert a period "." and delete line 30 in its entirety and insert
32 the following:

1 "(3) Taxpayers electing to participate in amnesty who have paid under
 2 protest and filed suit in accordance with R.S. 47:1576 agree that upon approval of
 3 their amnesty application, the department shall release their payment from escrow
 4 and apply it in accordance with the grant of amnesty. Any refunds resulting from the
 5 application of the payment shall be made in accordance with Subsection (J) of this
 6 Section. The application for amnesty shall be subject to the provisions of Paragraphs
 7 (1) and (2) of this Subsection."

8 AMENDMENT NO. 8

9 On page 3, line 24, after "taxpayer who" delete "willfully"

10 AMENDMENT NO. 9

11 On page 4, at the end of line 3, delete the "." and insert the following:

12 "However, a taxpayer shall be eligible for a refund or credit if the overpayment arises
 13 after the amnesty application is submitted and is attributable to a properly claimed
 14 Louisiana net operating loss or attributable to an adjustment made by the Internal
 15 Revenue Service to the taxpayer's federal income tax and the taxpayer provides
 16 notice of the adjustment to the secretary within sixty days of receipt of the
 17 adjustment from the Internal Revenue Service. A taxpayer who files an application
 18 for amnesty retains all administrative and judicial rights of appeal with respect to any
 19 additional tax assessed by the department."

20 AMENDMENT NO. 10

21 On page 4, line 12, after "penalty" delete the remainder of the line and delete line 13 in its
 22 entirety and insert the following:

23 "not to exceed twenty percent of any additional deficiency assessed for any taxable
 24 period for which amnesty was taken. This penalty shall be in addition"

25 AMENDMENT NO. 11

26 On page 4, at the end of line 18, insert the following:

27 "No penalty shall be imposed if the deficiency results from an adjustment made by
 28 the Internal Revenue Service to the taxpayer's federal income tax and the taxpayer provides
 29 notice of the adjustment to the secretary within sixty days of receipt of the adjustment from
 30 the Internal Revenue Service, or if the taxpayer's application for amnesty was based on a
 31 proposed assessment or notice of assessment."

32 AMENDMENT NO. 12

33 On page 4, delete lines 23 through 26 in their entirety.