

Regular Session, 2014

HOUSE BILL NO. 1087

BY REPRESENTATIVE MILLER

TAX/LOCAL: Authorizes the collector of certain taxing authorities to require the electronic filing and remittance of local sales and use taxes

1 AN ACT

2 To enact R.S. 47:337.23(K), relative to electronic filing and remittance of sales and use
3 taxes; to authorize the collector of certain taxing authorities to require the electronic
4 filing and remittance of local sales and use taxes under certain circumstances; to
5 provide for exceptions; to provide penalties for certain violations; to provide for
6 effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.23(K) is hereby enacted to read as follows:

9 §337.23. Uniform electronic local return and remittance system; official record of
10 tax rates, and exemptions; filing and remittance of local sales and use taxes;
11 penalties for violations

12 * * *

13 K.(1) Beginning January 1, 2015, the collector for each taxing authority may
14 require the electronic filing and remittance of local sales and use tax by any taxpayer
15 required to electronically file and remit state sales and use tax returns by the
16 Department of Revenue. If the local collector for a taxing authority chooses the
17 option of requiring the electronic filing and remittance of local sales and use tax
18 returns in accordance with the provisions of this Subsection, then all taxpayers
19 within the jurisdiction of the taxing authority shall file all applicable sales and use
20 tax returns and remittances through the electronic filing options available for such

1 purposes; however, in cases where the taxpayer can show cause that the electronic
2 filing of a return and remittance would create an undue hardship on the taxpayer, the
3 collector for the taxing authority may exempt the taxpayer from the requirements of
4 this Subsection.

5 (2) Failure of a taxpayer to comply with the electronic filing requirements
6 set forth in this Subsection shall result in the collector for the taxing authority
7 assessing a penalty of one hundred dollars or five percent of the tax owed on the
8 return, whichever is greater; however, the total penalty per return shall not exceed
9 five thousand dollars. The local collector for the taxing authority may waive
10 remittance and payment of the penalty in whole or in part if the local collector
11 determines that the failure to comply by the taxpayer was reasonable and was
12 attributable, not to any negligence on the part of the taxpayer, but for a cause which
13 is submitted to the local collector in writing.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Miller

HB No. 1087

Abstract: Authorizes, beginning Jan. 1, 2015, the collector for each taxing authority to require the electronic filing and remittance of local sales and use tax by any taxpayer required to electronically file and remit state sales and use tax returns.

Present law provides for the establishment of a uniform electronic local return and remittance system whereby a taxpayer may file a sales and use tax return of a taxing authority and remit any tax, interest, penalty, or other charge due by means of the uniform electronic local return and remittance system. The uniform electronic local returns and remittance system shall be established, managed, and supervised by the Dept. of Revenue and shall be done at no charge to the taxpayer by the state, the collector, or any taxing authority levying a tax.

Proposed law retains present law but adds authority, beginning Jan. 1, 2015, for the collector for each taxing authority to require the electronic filing and remittance of local sales and use tax by any taxpayer required to electronically file and remit state sales and use tax returns. If the local collector for a taxing authority chooses the option of requiring the electronic filing and remittance of local sales and use tax returns, then all taxpayers within the jurisdiction of the taxing authority shall file all applicable sales and use tax returns and remittances through the electronic filing system. Further provides for an exception to the requirements of proposed law in cases where the taxpayer can show cause that electronic filing of local sales and use taxes would create an undue hardship.

Proposed law provides for the assessment of a penalty of \$100 or 5% of the tax owed on the return, whichever is greater, for failure to comply with the provisions of proposed law. However, the total penalty per return shall not exceed \$5,000. Further authorizes the waiver of remittance and payment of the penalty in whole or in part, if the taxpayer's failure to comply was reasonable and attributable to a cause other than negligence which is submitted to the local collector in writing.

(Adds R.S. 47:337.23(K))