
DIGEST

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HB 697 Original

2016 Regular Session

Jones

Abstract: Authorizes the secretary of the Dept. of Revenue to waive penalties relative to individual income tax if, at the time of the imposition of the penalty, the taxpayer was an active duty member of the armed forces of the U. S. and was residing outside of La.

Present law provides for the imposition of penalties for various infractions related to the filing of tax returns and the payment of individual income tax. These include negligence, the failure to file a return, and payment of taxes with an insufficient funds check.

Proposed law retains present law and authorizes the secretary of the Dept. of Revenue to waive penalties relative to individual income tax if, at the time of the imposition of the penalty, the taxpayer was an active duty member of the armed forces of the U. S. and was residing outside of the state.

(Adds R.S. 47:1605.1)