
DIGEST

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HB 1103 Original

2016 Regular Session

Stokes

Abstract: For purposes of individual income tax, provides that a physical copy of a taxpayer's IRS form requesting an extension of time to file their federal income tax return shall be sufficient to request an extension of time to file the taxpayer's La. individual income tax return.

Present law authorizes the secretary to grant an extension of time of up to six months for the filing of a La. individual income tax return. The secretary may accept an extension of time to file a federal income tax return for the same taxable period as an extension of time to file a La. income tax return or provide for the automatic extension of the La. income tax return.

Proposed law retains present law and provides that the submission of a physical copy of a taxpayer's IRS form used to request an extension of time to file their federal income tax return shall be sufficient to request an extension of time to file their La. income tax return.
(Amends R.S. 47:103(D))