

ACT No. 446

2016 Regular Session

HOUSE BILL NO. 756

BY REPRESENTATIVE ABRAMSON

1 AN ACT

2 To enact R.S. 47:1520.2, relative to refunds from the Department of Revenue; to require the
3 electronic filing of certain refund claims; to provide with respect to the authority of
4 the secretary; to provide for certain requirements; to provide for certain exceptions;
5 to provide for applicability; to provide for an effective date; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1520.2 is hereby enacted to read as follows:

9 §1520.2. Electronically filed claims for refunds; overpayment of sales tax

10 A.(1) In cases where a taxpayer makes a claim for a refund of an
11 overpayment of sales tax, the secretary shall require electronic filing of all schedules
12 and invoices if the claim for a refund of an overpayment of sales tax is twenty-five
13 thousand dollars or more or if the claim for a refund of an overpayment of sales tax
14 is made by a tax preparer on behalf of the taxpayer, regardless of the amount of the
15 refund.

16 (2) The secretary may exempt any taxpayer required to electronically file a
17 schedule or invoice pursuant to the provisions of this Section if the taxpayer can
18 prove that the electronic filing of a schedule or invoice would create an undue
19 hardship.

20 B. The provisions of this Section shall not apply to the Louisiana Tax Free
21 Shopping Program or to cases of a bad debt.

22 Section 2. The provisions of this Act shall be applicable for taxable years beginning
23 on and after January 1, 2016.

1 Section 3. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____