

SENATE COMMITTEE AMENDMENTS

2019 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 198 by Senator Peacock

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "1408(E)," and insert "1403(B)(6)(a)(i), 1408(D)(1) and (E),"

3 AMENDMENT NO. 2

4 On page 1, delete line 3 and insert:

5 "1580(B)(3), to enact R.S. 47:340(E)(4), 1436(B)(3), 1561.1(C), and 1623(G), and
6 to repeal R.S. 47:1403(B)(6)(b),"

7 AMENDMENT NO. 3

8 On page 1, line 12, delete "1408(E)," and insert "1403(B)(6)(a)(i), 1408(D)(1) and (E),"

9 AMENDMENT NO. 4

10 On page 1, line 14, delete "1623(E)(3)" and insert "1623(G)"

11 AMENDMENT NO. 5

12 On page 2, delete line 24 and insert:

13 **"due shall be made from local sales and use tax collections of the commission.**
14 **A part of the interagency transfer due pursuant to Section 2 of Act 198 of the**
15 **2014 Regular Session of the Legislature may be designated as an actual expense**
16 **of the commission pursuant to Paragraph (3) of this Subsection, and payment**
17 **of that designated part may be made from state sales and use tax collections of**
18 **the commission."**

19 AMENDMENT NO. 6

20 On page 2, between lines 25 and 26, insert:

21 "§1403. Designation of officers; domicile; quorum; seal

22 * * *

23 B. * * *

24 (6)(a)(i) Upon the joint motion of all parties in any matter, or **for any case**
25 **filed by or against a local collector** pursuant to an election made by the local
26 collector in accordance with the provisions of Subparagraph (b) of this Paragraph,
27 a case filed with the board shall be heard in the board's Local Tax Division.

28 * * *"

29 AMENDMENT NO. 7

30 On page 2, between lines 27 and 28, insert:

31 "D.(1) ~~The~~ **An action may be brought in the Board of Tax Appeals**
32 **pursuant to the** provisions of R.S. 47:~~314~~, 337.33(A), 337.43, and 1547, **1574.1,**
33 **or 1582** shall apply to the Board of Tax Appeals and its Local Tax Division in the
34 same manner as for a district court. In addition to the remedies otherwise provided
35 for in this Section, any interested party may file a motion or rule in any court of
36 competent jurisdiction alleging a violation of any order issued by the board or its

1 local tax judge pursuant to ~~R.S. 47:337.33, 337.43, and 1547~~ **applicable law**, and the
2 district court shall consider any violation shown to be a contempt of the court and
3 shall immediately punish the violator in accordance with R.S. 13:4611(1) and all
4 other applicable laws for contempt of court.

5 * * *

6 AMENDMENT NO. 8

7 On page 4, line 1, at the beginning of the line, insert "Louisiana"

8 AMENDMENT NO. 9

9 On page 5, delete lines 23 through 29 and insert:

10 **"G. Notwithstanding any provision law to the contrary, prescription shall**
11 **not be considered to have accrued until two years from the date of receipt of the**
12 **Department of Defense notice issued to the taxpayer pursuant to the provisions**
13 **of the federal law for any period in which the taxpayer received a refund from**
14 **the Internal Revenue Service concerning an adjustment to income pursuant to**
15 **the provisions of the Combat-Injured Veterans Tax Fairness Act of 2016. This**
16 **prescriptive period is limited to the corresponding Louisiana income tax refund.**
17 **A taxpayer may claim this Louisiana refund by amending the Louisiana**
18 **individual income tax return for the same period in which a federal income tax**
19 **refund was granted pursuant to the Combat-Injured Veterans Tax Fairness Act**
20 **of 2016. Alternatively, a taxpayer may claim a Louisiana standard refund**
21 **amount proportional to that of the federal standard refund amount in**
22 **accordance with rules promulgated by the secretary in accordance with the**
23 **Administrative Procedure Act."**

24 AMENDMENT NO. 10

25 On page 5, after line 29, insert:

26 "Section 2. R.S. 47:1403(B)(6)(b) is hereby repealed."

27 AMENDMENT NO. 11

28 On page 6, line 1, delete "Section 2." and insert "Section 3."