SLS 20RS-397 ORIGINAL

2020 Regular Session

SENATE BILL NO. 139

BY SENATOR ALLAIN

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TAX/INCOME/PERSONAL. Provides for the extension of state income taxes. (1/1/21)

1	AN ACT
2	To amend and reenact R.S. 47:103(D) and 287.614(D)(3), relative to income tax filing
3	extensions; to provide for a state income tax filing extension when a timely federal
4	extension request has been filed; to provide for submission of the federal extension
5	to the secretary of the Department of Revenue; to provide for an effective date; and
6	to provide for related matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 47:103(D) and 287.614(D)(3) are hereby amended and reenacted to
9	read as follows:
10	§103. Time and place for filing returns; information concerning federal return
11	* * *
12	D.(1) The secretary may grant a reasonable extension of time for filing
13	returns, not to exceed six months from the date the Louisiana income tax return is
14	due or the extended due date of the federal income tax return, whichever is later. The
15	secretary may shall accept a physical copy of a taxpayer's Internal Revenue Service
16	form requesting an extension of time to file a federal income tax return for the same

taxable period as an extension of time to file a Louisiana income tax return or and

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1	<u>may otherwise</u> provide for the automatic extension of the Louisiana income tax
2	return without the necessity of an additional state form concerning the request for an
3	extension of time.
4	(2) If a taxpayer was not required to file a Louisiana income tax return
5	for the previous taxable period, the taxpayer shall be granted an extension of
6	time to file a Louisiana income tax return when the taxpayer receives an
7	automatic extension of time to file a federal income tax return for that taxable
8	period. The taxpayer shall provide proof of the extension of time to file the
9	federal income tax return when the Louisiana income tax return for that
10	taxable period is filed.
11	* * *
12	§287.614. Time and place for filing returns; information concerning federal return;
13	extension of time to file
14	* * *
15	D. * * *
16	(3)(a) The secretary may shall grant an extension of time to file a Louisiana
17	income tax return for a specific taxable period if the taxpayer has received an
18	automatic extension of time to file a federal income tax return for that taxable period.
19	The method for taxpayer notification of the secretary that an automatic federal
20	extension was obtained shall be established by rule. The secretary may otherwise
21	provide for the automatic extension of time to file a corporation return not to exceed
22	seven months, or the extended due date of the federal income tax return, whichever
23	is later.
24	(b) If a taxpayer was not required to file a Louisiana income tax return
25	for the previous taxable period, the taxpayer shall be granted an extension of
26	time to file a Louisiana income tax return when the taxpayer receives an
27	automatic extension of time to file a federal income tax return for that taxable
28	period. The taxpayer shall provide proof of the extension of time to file the

federal income tax return when the Louisiana income tax return for that

## taxable period is filed.

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Section 2. This Act shall become effective on January 1, 2021.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

## DIGEST 2020 Regular Session

SB 139 Original

Allain

<u>Present law</u> authorizes the secretary of the department of revenue to allow an extension of time to file a Louisiana income tax return if the taxpayer filed an extension of time to file a federal income tax return for that taxable period.

<u>Proposed law</u> requires the secretary to accept the federal extension form provided that the federal form is remitted to the secretary on or before the due date of the tax.

<u>Proposed law</u> requires the secretary to accept an automatic federal filing extension when a taxpayer was not required to file a Louisiana income tax return for the previous tax year provided that proof of the federal extension when the Louisiana income tax return is filed.

Effective January 1, 2021.

(Amends R.S. 47:103(D) and 287.614(D)(3))