

**HOUSE COMMITTEE AMENDMENTS**

2020 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 561 by Representative Dwight

1 AMENDMENT NO. 1

2 On page 1, line 2, after "(5)," and before "1401," insert "337.71,"

3 AMENDMENT NO. 2

4 On page 1, line 3, after "enact" and before "and 1431(E)," delete "R.S. 47:337.33(E)" and  
5 insert "R.S. 47:337.22(E), 337.33(E),"

6 AMENDMENT NO. 3

7 On page 1, line 7, after "Appeals;" and before "and" insert the following:

8 "to authorize a local collector to extend a filing or payment deadline under certain  
9 circumstances; to require the publication of certain extensions; to require the waiver  
10 of penalties under certain circumstances; to provide for certain requirements and  
11 limitations; to authorize the filing of certain actions;"

12 AMENDMENT NO. 4

13 On page 1, line 10, after "(5)," and before "1401" insert "337.71,"

14 AMENDMENT NO. 5

15 On page 1, line 11, after "reenacted and" and before "are" delete "R.S. 47:337.33(E) and  
16 1431(E)" and insert "R.S. 47:337.22(E), 337.33(E), and 1431(E)"

17 AMENDMENT NO. 6

18 On page 1, between lines 12 and 13, insert the following:

19 "§337.22. Sales and use tax returns

20 \* \* \*

21 E.(1) In the event of a presidential or gubernatorial declared disaster or  
22 emergency covering a local collector's jurisdiction, a local collector may elect to  
23 extend filing or payment deadlines related to the taxes collected pursuant to the  
24 provisions of this Chapter until the extended date for the same period specified for  
25 state sales and use taxes for the same period. Whenever an extension is granted by  
26 the local collector pursuant to this Subsection, interest and penalties shall not accrue  
27 on the tax during the period of the extension provided that the return and payment  
28 are received by the extended due date. Any decision to adopt an extension pursuant  
29 to this Subsection shall be provided to the Louisiana Uniform Local Sales Tax Board  
30 for publication on its website.

31 (2) The authority granted in this Subsection shall be in addition to any other  
32 authority provided by this Chapter.

33 \* \* \*"

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 AMENDMENT NO. 7

2 On page 2, between lines 19 and 20, insert the following:

3 "§337.71. Waiver of penalty for delinquent filing or delinquent payment

4 A. If the failure to make any return at the time such return becomes due or  
5 the filing of a return without remittance of the full amount due is attributable not to  
6 the negligence of the taxpayer, but to other cause set forth in written form and  
7 considered reasonable by the collector, the collector may remit or waive payment of  
8 the whole or any part of the specific penalty provided for such failure.

9 B. Notwithstanding the provisions of Subsection A of this Section, a  
10 taxpayer shall be eligible for a penalty waiver if the taxpayer establishes to the local  
11 collector that his failure to file during the period of a presidential or gubernatorial  
12 declared disaster or emergency was due to the inaccessibility of funds to pay the tax,  
13 the unavailability of records or personnel necessary to prepare and file the return, or  
14 confusion in good faith stemming from the extension of related state sales and use  
15 tax filing deadlines.

16 \* \* \*

17 AMENDMENT NO. 8

18 On page 4, at the end of line 8, insert the following:

19 "The Louisiana Uniform Local Sales Tax Board may file an action for uniformity  
20 pursuant to R.S. 47:337.101 in the same manner as a local collector."