

**ACT No. 329**

Regular Session, 2014

HOUSE BILL NO. 355

BY REPRESENTATIVE DANAHAHAY

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AN ACT

To amend and reenact R.S. 26:354(I) and 492(A) and to repeal Part IV of Chapter 17 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:1471, relative to gallonage taxes; to provide with respect to the reporting and payment of certain state and local taxes by dealers of beverages of certain alcoholic content; to provide for the approval of an application for a waiver of penalties imposed on a dealer for failure to timely report and pay the tax; to provide for authority of the secretary of the Department of Revenue; to provide relative to the jurisdiction of the Board of Tax Appeals regarding certain alcoholic beverage permits; to direct the Louisiana State Law Institute to redesignate and rename certain provisions of current law; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:354(I) and 492(A) are hereby amended and reenacted to read as follows:

§354. Payment and reporting of taxes; discounts; rules and regulations; enforcement; forfeitures and penalties; redemption of tax stamps

\* \* \*

I. With respect to the twenty percent penalty provided in this Section, the wholesale dealer shall have the right to send a signed application for a waiver of ~~said~~ the penalty, which application shall be provided in affidavit form setting forth the reasons for the failure to pay the taxes within the specified time. ~~Any such application must be provided directly to the secretary, and after review by him it~~



1           Section 4. This Act shall become effective on July 1, 2014; if vetoed by the governor  
2           and subsequently approved by the legislature, this Act shall become effective on July 1,  
3           2014, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_