HLS 15RS-1069 ORIGINAL

2015 Regular Session

HOUSE BILL NO. 435

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BY REPRESENTATIVE JEFFERSON

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT: Provides relative to the electronic filing and payment of tax returns

AN ACT

2	To amend and reenact R.S. 47:1519(B) and 1520(A), and to enact R.S. 47:1519(D), relative
3	to the electronic payment and filing of taxes; to provide for the payment of taxes by
4	electronic funds transfer; to provide for the electronic filing of tax returns; and to
5	provide for exceptions; to provide for an effective date; and to provide for related
6	matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 47:1519(B) and 1520(A) are hereby amended and reenacted and R.S.
9	47:1519(D) is hereby enacted to read as follows:
0	§1519. Payment of taxes by electronic funds transfer; credit or debit cards; other
1	* * *
12	B.(1) For taxable periods beginning on or after January 1, 2004, and ending
13	on or before December 31, 2005, the secretary of the Department of Revenue may
4	require payments by electronic funds transfer under any of the following
15	<del>circumstances:</del>
16	(a) The tax due in connection with the filing of any return, report, or other
17	document exceeds fifteen thousand dollars.

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2	preceding twelve-month period, the average total payments exceed fifteen thousand
3	dollars per month.
4	(c) A company files withholding tax returns and payments on behalf of other
5	taxpayers and during the preceding twelve-month period, the average total payments
6	for all tax returns filed exceed fifteen thousand dollars per month.
7	(2) For taxable periods beginning on or after January 1, 2006, and ending on
8	or before December 31, 2007, the secretary of the Department of Revenue may
9	require payments by electronic funds transfer under any of the following
10	<del>circumstances:</del>
11	(a) The tax due in connection with the filing of any return, report, or other
12	document exceeds ten thousand dollars.
13	(b) A taxpayer files tax returns more frequently than monthly and during the
14	preceding twelve-month period, the average total payments exceed ten thousand
15	dollars per month.
16	(c) A company files withholding tax returns and payments on behalf of other
17	taxpayers and during the preceding twelve-month period the average total payments
18	for all tax returns filed exceed ten thousand dollars per month.
19	(3) (1) For taxable periods beginning on or after January 1, 2008, the
20	secretary of the Department of Revenue may require payments by electronic funds
21	transfer. under any of the following circumstances:
22	(a) The tax due in connection with the filing of any return, report, or other
23	document exceeds five thousand dollars.
24	(b) A taxpayer files tax returns more frequently than monthly and during the
25	preceding twelve-month period, the average total payments exceed five thousand
26	dollars per month.
27	(c) A company files withholding tax returns and payments on behalf of other
28	taxpayers, and during the preceding twelve-month period, the average total payments
29	for all tax returns filed exceed five thousand dollars per month.

(b) A taxpayer files tax returns more frequently than monthly and during the

(4)(2) When a payment is required to be made within a prescribed period or
by a prescribe due date and the payment is delivered by electronic means after the
period or due date, for the purpose of imposing late payment penalties, the payment
date is the date of the transaction's confirmation time and date stamp. However, if
the payment is not timely paid, the date of receipt by the secretary shall govern for
purposes of determining the amount of any late payment penalties. A separate
transfer shall be made for each return.
(5) (3) In lieu of electronic funds transfer, full payment may be made in
investible funds delivered in person or by courier to the department on or before the
close of business on the date required by law to be paid.
(6) (4) If any taxpayer fails to comply with the electronic funds transfer
requirements, the tax payment will be considered delinquent and will be subject to
penalties and interest as provided under R.S. 47:1601 through 1602.
(7) (5) Notwithstanding any provisions of law to the contrary, the provisions
of this Section shall not apply to individual income tax returns.
* * *
D. In cases where the taxpayer can prove the payment by electronic funds
transfer would create an undue hardship, the secretary may exempt the taxpayer
from paying by electronic funds transfer.
* * *
§1520. Electronically filed returns; signatures
A.(1) The secretary may require electronic filing of tax returns or reports.
under any of the following circumstances:
(a) The taxpayer is required to pay electronically.
(b) Persons severing oil or gas from the soil or water of the state that are
required to file reports under R.S. 47:635(A)(2) or 640(A)(2).
(c) Individual income tax returns prepared by a tax preparer that prepares
more than one hundred state individual income tax returns during any calendar
year may be required to be filed electronically as follows:

1	(i) Thirty percent of the returns due on or after January 1, 2008.
2	(ii) Sixty percent of the returns due on or after January 1, 2010.
3	(iii) Ninety percent of the returns due on or after January 1, 2012.
4	(d) The report is required for dedicated fund distribution.
5	(e) Any return or report that a professional athletic team or professional
6	athlete is required to file with the Department of Revenue for the administration
7	of the Sports Facility Assistance Fund.
8	(f) The taxpayer is required to file the same or a substantially similar
9	return or report with the Internal Revenue Service for the same tax period.
10	(g) Persons required to file a report pursuant to R.S. 47:843 et seq.
11	(2) The electronic filing requirement shall be implemented by
12	administrative rule adopted and promulgated with legislative oversight in
13	accordance with the Administrative Procedure Act, R.S. 49:950 et seq.
14	(3) Notwithstanding any provisions of law to the contrary, the provisions
15	of this Section shall not apply to individual income tax returns.
16	* * *
17	Section 3. The provisions of this Act shall apply to all taxable
18	periods beginning on or after January 1, 2016.

## **DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 435 Original

2015 Regular Session

Jefferson

**Abstract:** Authorizes to the secretary of the Dept. of Revenue to require the payments of electronic payment or filing of tax returns in any circumstances, with certain exceptions.

<u>Present law</u> authorizes the secretary of the Dept. of Revenue to require the payment of taxes by electronic funds transfer or the electronic filing of tax returns or reports under certain enumerated circumstances.

<u>Proposed law</u> removes the circumstances under which the secretary of the Dept. of Revenue is authorized to require the payment of taxes by electronic funds transfer or the electronic filing of tax returns or reports.

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<u>Proposed law</u> excepts a taxpayer from paying by electronic funds transfer if they can prove the payment by electronic funds transfer would create an undue hardship.

<u>Proposed law</u> further excepts individual income tax returns from the requirement for electronic filing of tax returns or reports under any circumstances.

Effective for all taxable periods beginning on or after January 1, 2016.

(Amends R.S. 47:1519 (B) and 1520(A); Adds R.S. 47:1519(D))