

1 WHEREAS, for taxpayers filing corporate franchise returns, the secretary currently
2 accepts a copy of a taxpayer's automatic extension request for its federal income tax return
3 as an application for an extension of time within which to file its state return; and

4 WHEREAS, the State of Louisiana should strive to maintain fairness and equality
5 in treatment to different taxpayers.

6 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
7 urge and request the secretary of the Department of Revenue to accept an individual
8 taxpayer's copy of his extension of time to file his federal income tax return with the United
9 States Internal Revenue Service as the taxpayer's application to file for an extension of time
10 to file his state income tax return.

11 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
12 secretary of the Department of Revenue.

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)]

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Stokes

Urges and requests the Dept. of Revenue to accept an individual taxpayer's copy of his extension of time to file his federal income tax return with the I.R.S. as the taxpayer's application to file for an extension of time to file his state income tax return.