HLS 15RS-408 ENGROSSED

2015 Regular Session

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HOUSE CONCURRENT RESOLUTION NO. 19

BY REPRESENTATIVE STOKES

TAX RETURN: Urges and requests the secretary of the Department of Revenue to accept an individual taxpayer's federal income tax return extension as a taxpayer's extension of time to file his state income tax return

A CONCURRENT RESOLUTION

2	To urge and request the Department of Revenue to accept an individual taxpayer's copy of
3	his extension of time to file his federal income tax return with the United States
4	Internal Revenue Service as the taxpayer's application to file for an extension of time
5	to file his state income tax return.
6	WHEREAS, R.S. 47:103(D) authorizes the secretary of the Department of Revenue
7	to grant a reasonable extension of time for filing Louisiana income tax returns; and
8	WHEREAS, R.S. 47:103(D) further authorizes the secretary to accept an extension
9	of time to file a federal income tax return for the same taxable period as an extension of time
10	to file a Louisiana income tax return; and
11	WHEREAS, the secretary has promulgated rules for filing income tax extensions that
12	require an individual taxpayer to request a state filing extension by submitting an electronic
13	application via the Department of Revenue's website, tax preparation software, or any other
14	electronic method authorized by the secretary; and
15	WHEREAS, electronic filing may be onerous for persons who do not have access to
16	computers and the internet; and
17	WHEREAS, many individual taxpayers who are filing for an extension of their state
18	income tax return have also filed a request with the United States Internal Revenue Service
19	for an extension of time within which to file his federal return; and
20	WHEREAS, the State of Louisiana should strive to maintain fairness and equality
21	in treatment to different taxpayers.

- 1 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
- 2 urge and request the secretary of the Department of Revenue to accept an individual
- 3 taxpayer's copy of his extension of time to file his federal income tax return with the United
- 4 States Internal Revenue Service as the taxpayer's application to file for an extension of time
- 5 to file his state income tax return.
- 6 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
- 7 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.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by <u>House Committee on Ways and Means</u> to the original bill:

1. Delete paragraph of the resolution relative to corporate franchise returns.