

1 and is payable on or before the fifteenth day of the third month after the
2 month in which the tax is due. After the first closing of the corporate books,
3 the tax is payable as provided in R.S. 47:609. Notwithstanding the
4 provisions of this Section, if the entity subject to the tax levied herein
5 conducted business in Louisiana in the previous calendar year, it shall
6 calculate the amount of tax due pursuant to R.S. 47:609 based on its
7 corporate books on January first of the previous calendar year and shall pay
8 the amount of tax due on the date required by this Section."