

2016 Regular Session

HOUSE BILL NO. 697

BY REPRESENTATIVE JONES

REVENUE SECRETARY: Authorizes the secretary of the Dept. of Revenue to waive penalties under certain conditions

1 AN ACT

2 To enact R.S. 47:1605.1, relative to individual income tax; to provide with respect to the
3 assessment of certain penalties; to authorize the waiver of penalties under certain
4 circumstances; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1605.1 is hereby enacted to read as follows:

7 §1605.1. Waiver of penalties; active duty military personnel

8 The secretary may waive any penalty related to individual income tax that is
9 assessable under the provisions of this Part if the taxpayer, at the time of the
10 imposition of the penalty, was an active duty member of the armed forces of the
11 United States and was residing outside of Louisiana.

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 697 Original

2016 Regular Session

Jones

Abstract: Authorizes the secretary of the Dept. of Revenue to waive penalties relative to individual income tax if, at the time of the imposition of the penalty, the taxpayer was an active duty member of the armed forces of the U. S. and was residing outside of La.

Present law provides for the imposition of penalties for various infractions related to the filing of tax returns and the payment of individual income tax. These include negligence, the failure to file a return, and payment of taxes with an insufficient funds check.

Proposed law retains present law and authorizes the secretary of the Dept. of Revenue to waive penalties relative to individual income tax if, at the time of the imposition of the penalty, the taxpayer was an active duty member of the armed forces of the U. S. and was residing outside of the state.

(Adds R.S. 47:1605.1)