

SENATE BILL NO. 405

BY SENATOR MARIONNEAUX

1 AN ACT

2 To enact R.S. 47:303.1(B)(4), 1520(A)(1)(f), and 1523, relative to the Department of  
3 Revenue; to authorize the secretary to require electronic filing of tax returns or  
4 reports under certain circumstances; to provide relative to the issuance of a Direct  
5 Payment Number; to require the issuance of a Direct Payment Number to a taxpayer  
6 who has entered into a cooperative endeavor agreement under certain circumstances;  
7 to authorize the secretary to enter into certain reciprocal agreements; to provide for  
8 an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:303.1(B)(4) 1520(A)(1)(f), and 1523 are hereby enacted to read  
11 as follows:

12 §303.1. Direct Payment Numbers

13 \* \* \*

14 B.

15 \* \* \*

16 **(4) A DP Number shall be issued to a taxpayer who has entered into a**  
17 **cooperative endeavor agreement with the state as provided by R.S. 33:9029.2**  
18 **and who obtains the required approvals and meets all of the qualifications**  
19 **provided for in this Section except Subparagraph (1)(c) of this Subsection. The**  
20 **DP Number shall be continued to be held by the taxpayer for the term of the**  
21 **cooperative endeavor agreement or until the taxpayer otherwise qualifies for a**  
22 **DP Number.**

23 \* \* \*

24 §1520. Electronically filed returns; signatures

25 A.(1) The secretary may require electronic filing of tax returns or reports  
26 under any of the following circumstances:

27 \* \* \*

