

2017 Regular Session

HOUSE BILL NO. 333

BY REPRESENTATIVE JEFFERSON

1 AN ACT

2 To amend and reenact R.S. 47:1519(B) and 1520(A)(1)(c), (e), and (g) and (2), (B), and (C)
3 and to enact R.S. 47:1519(D) and 1520(A)(3), relative to tax returns and payments;
4 to provide for the payment of taxes by electronic funds transfer; to authorize the
5 secretary to require the electronic filing of tax returns; to provide for exceptions; to
6 provide with respect to certain penalties; to require rulemaking; to provide for
7 effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1519(B) and 1520(A)(1)(c), (e), and (g) and (2), (B), and (C) are
10 hereby amended and reenacted and R.S. 47:1519(D) and 1520(A)(3) are hereby enacted to
11 read as follows:

12 §1519. Payment of taxes by electronic funds transfer; credit or debit cards; other

13 * * *

14 B. ~~(1) For taxable periods beginning on or after January 1, 2004, and ending~~
15 ~~on or before December 31, 2005, the secretary of the Department of Revenue may~~
16 ~~require payments by electronic funds transfer under any of the following~~
17 ~~circumstances:~~

18 ~~(a) The tax due in connection with the filing of any return, report, or other~~
19 ~~document exceeds fifteen thousand dollars.~~

20 ~~(b) A taxpayer files tax returns more frequently than monthly and during the~~
21 ~~preceding twelve-month period, the average total payments exceed fifteen thousand~~
22 ~~dollars per month.~~

1 (c) A company files withholding tax returns and payments on behalf of other
 2 taxpayers and during the preceding twelve-month period, the average total payments
 3 for all tax returns filed exceed fifteen thousand dollars per month.

4 (2) For taxable periods beginning on or after January 1, 2006, and ending on
 5 or before December 31, 2007, the secretary of the Department of Revenue may
 6 require payments by electronic funds transfer under any of the following
 7 circumstances:

8 (a) The tax due in connection with the filing of any return, report, or other
 9 document exceeds ten thousand dollars.

10 (b) A taxpayer files tax returns more frequently than monthly and during the
 11 preceding twelve-month period, the average total payments exceed ten thousand
 12 dollars per month.

13 (c) A company files withholding tax returns and payments on behalf of other
 14 taxpayers and during the preceding twelve-month period the average total payments
 15 for all tax returns filed exceed ten thousand dollars per month.

16 (3) (1) For taxable periods beginning on or after January 1, 2008, the
 17 secretary of the Department of Revenue may require payments by electronic funds
 18 transfer under any of the following circumstances:

19 (a) The tax due in connection with the filing of any return, report, or other
 20 document exceeds five thousand dollars.

21 (b) A taxpayer files tax returns more frequently than monthly and during the
 22 preceding twelve-month period, the average total payments exceed five thousand
 23 dollars per month.

24 (c) A company files withholding tax returns and payments on behalf of other
 25 taxpayers, and during the preceding twelve-month period, the average total payments
 26 for all tax returns filed exceed five thousand dollars per month.

27 (4) (2) When a payment is required to be made within a prescribed period
 28 or by a prescribed due date and the payment is delivered by electronic means after
 29 the period or due date, for the purpose of imposing late payment penalties, the
 30 payment date is the date of the transaction's confirmation time and date stamp.

1 (g) ~~Persons~~ The person is required to file a report pursuant to R.S. 47:843 et
 2 seq.

3 (2) With respect to all other tax returns or reports other than individual
 4 income tax returns or reports, the secretary may require electronic filing of any tax
 5 return or report.

6 ~~(2)~~ (3) The electronic filing requirement shall be implemented by
 7 administrative rule adopted and promulgated with legislative oversight in accordance
 8 with the Administrative Procedure Act, R.S. 49:950 et seq.

9 B. Failure to comply with the electronic filing requirements will result in the
 10 assessment of a penalty of one hundred dollars or five percent of the tax, whichever
 11 is greater. If it is determined that the failure to comply is attributable, not to the
 12 negligence of the taxpayer, but to other cause set forth in written form and
 13 considered reasonable by the secretary, the secretary may remit or waive payment
 14 of the whole or any part of the penalty. However, in any case where the penalty
 15 exceeds twenty-five thousand dollars, such penalty ~~may be waived by the secretary~~
 16 ~~only after approval by the Board of Tax Appeals~~ waiver shall be subject to oversight
 17 by the House Committee on Ways and Means and the Senate Committee on Revenue
 18 and Fiscal Affairs. This provision shall not apply to any penalty the secretary remits
 19 or waives in accordance with rules and regulations promulgated pursuant to the
 20 Administrative Procedure Act regarding the remittance or waiver of penalties under
 21 the department's voluntary disclosure program.

22 C. The secretary may prescribe alternative methods for signing, subscribing,
 23 or verifying a return, statement, or other document filed by electronic means that
 24 shall have the same validity and consequence as the actual signature and/or written
 25 declaration for such a return, report, statement, or other document.

26 * * *

27 Section 2. This Act shall become effective upon signature by the governor or, if not
 28 signed by the governor, upon expiration of the time for bills to become law without signature
 29 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____