

Regular Session, 2012

HOUSE BILL NO. 419

BY REPRESENTATIVE ROBIDEAUX

TAX RETURN: Prohibits the suspension or interruption of prescription for certain taxes, licenses, interest, and penalties under certain circumstances

1 AN ACT

2 To enact R.S. 47:337.67(D)(5) and 1580(C)(4), relative to suspension and interruption of the
3 prescription period for certain taxes, licenses, interest, penalties, or other charges;
4 to prohibit the suspension or interruption of prescription under certain circumstances;
5 to provide for certain requirements; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:337.67(D)(5) and 1580(C)(4) are hereby enacted to read as
8 follows:

9 §337.67. Suspension and interruption of prescription

10 * * *

11 D.

12 * * *

13 (5) Prescription shall not be suspended or interrupted according to the
14 provisions of this Subsection unless the collector first provides the taxpayer with
15 specific evidence that a requisite event or transaction imposing the obligation on the
16 taxpayer to file a return as required by the provisions of this Chapter has occurred
17 within the boundaries of the taxing authority for the tax period.

18 * * *

1 §1580. Suspension and interruption of prescription

2 * * *

3 C.

4 * * *

5 (4) Prescription shall not be suspended or interrupted according to the
6 provisions of this Subsection unless the secretary first provides the taxpayer with
7 specific evidence that a requisite event or transaction imposing the obligation on the
8 taxpayer to file a return as required by the provisions of this Subtitle has occurred
9 within the state for the tax period.

10 Section 2. This Act shall become effective upon signature by the governor or, if not
11 signed by the governor, upon expiration of the time for bills to become law without signature
12 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
13 vetoed by the governor and subsequently approved by the legislature, this Act shall become
14 effective on the day following such approval.

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)]

Robideaux

HB No. 419

Abstract: Prohibits prescription from being suspended or interrupted unless the entity collecting the tax first provides the taxpayer with evidence that a requisite event or transaction imposing the obligation on the taxpayer to file a return has occurred.

Present law provides that the prescription period for sales and use taxes levied by political subdivisions shall be three years from Dec. 31 of the year in which the taxes became due. Present law further provides for instances in which prescription shall be interrupted and suspended for sales and use taxes levied by political subdivisions and for any state tax, license, excise, interest, penalty, or other charge.

Proposed law retains present law but provides that prescription shall not be interrupted for local sales and use taxes or for any state tax, license, excise, interest, penalty, or other charge unless the entity collecting the tax first provides the taxpayer with specific evidence that a requisite event or transaction imposing the obligation on the taxpayer to file a return has occurred within the jurisdiction of the appropriate collector.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:337.67(D)(5) and 1580(C)(4))