

Regular Session, 2008

HOUSE BILL NO. 421

BY REPRESENTATIVE GREENE

TAX/TAXATION: Increases the threshold for Board of Tax Appeals' approval of delinquent penalty waivers

1 AN ACT

2 To amend and reenact R.S. 47:1603(A), relative to penalties for delinquent taxes; to provide  
3 for an increase in the threshold for Board of Tax Appeals' approval of delinquent  
4 penalty waivers; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1603(A) is hereby amended and reenacted to read as follows:

7 §1603. Waiver of penalty for delinquent filing or delinquent payment

8 A. If the failure to make any return at the time such return becomes due or  
9 the filing of a return without remittance of the full amount due is attributable, not to  
10 the negligence of the taxpayer, but to other cause set forth in written form and  
11 considered reasonable by the secretary of the Department of Revenue, the secretary  
12 may remit or waive payment of the whole or any part of the specific penalty  
13 provided for such failure; but in any case when the penalty exceeds ~~five~~ twenty  
14 thousand dollars, it can be waived by the secretary only after approval by the board  
15 of tax appeals.

16 \* \* \*

17 Section 2. This Act shall become effective upon signature by the governor or, if not  
18 signed by the governor, upon expiration of the time for bills to become law without signature  
19 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.

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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)]

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Greene

HB No. 421

**Abstract:** Increases the threshold for Board of Tax Appeals' approval of delinquent penalty waivers from \$5,000 to \$20,000.

Present law authorizes the secretary of the Dept. of Revenue to waive certain delinquency penalties not attributable to the negligence of the taxpayer without Board of Tax Appeals' approval if the amount of penalty does not exceed \$5,000.

Proposed law increases the threshold for board approval of delinquent penalty waivers from \$5,000 to \$20,000.

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

(Amends R.S. 47:1603(A))