



Electronic Filing Mandate Statute

The requirement that certain tax preparers file individual income tax returns electronically beginning January 1, 2008, is mandated by Revised Statute 47:1520(A)(1)(c), which was enacted by Act 452 of the 2006 Regular Legislative Session.

Revised Statute 47:1520 provides as follows:

§1520. Electronically filed returns; signatures

- A. (1) The secretary may require electronic filing of tax returns or reports under any of the following circumstances:
- (a) The taxpayer is required to pay electronically.
 - (b) Persons severing oil or gas from the soil or water of the state that are required to file reports under R.S. 47:635(A)(2) or 640(A)(2).
 - (c) Individual income tax returns prepared by a tax preparer that prepares more than one hundred state individual income tax returns during any calendar year may be required to be filed electronically as follows:
 - (i) Thirty percent of the returns due on or after January 1, 2008.
 - (ii) Sixty percent of the returns due on or after January 1, 2010.
 - (iii) Ninety percent of the returns due on or after January 1, 2012.
 - (d) The report is required for dedicated fund distribution.
 - (e) Any return or report that a professional athletic team or professional athlete is required to file with the Department of Revenue for the administration of the Sports Facility Assistance Fund.
 - (f) The taxpayer is required to file the same or a substantially similar return or report with the Internal Revenue Service for the same tax period.
- (2) The electronic filing requirement shall be implemented by administrative rule adopted and promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq.
- B. Failure to comply with the electronic filing requirements will result in the assessment of a penalty of one hundred dollars or five percent of the tax, whichever is greater. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty. However, in any case where the penalty exceeds twenty-five thousand dollars, such penalty may be waived by the secretary only after approval by the Board of Tax Appeals.
- C. The secretary may prescribe alternative methods for signing, subscribing, or verifying a return, statement, or other document filed by electronic means that shall have the same validity and consequence as the actual signature and/or written declaration for such a return, statement, or other document.
- D. In cases where the taxpayer can prove the electronic filing of a tax return or report would create an undue hardship, the secretary may exempt the taxpayer from filing the return or report electronically.

Acts 1995, No. 167, §1, eff. June 12, 1995; Acts 2001, No. 70, §1, eff. May 24, 2001; Acts 2005, No. 446, §1, eff. for tax periods beginning on or after Oct. 1, 2005; Acts 2006, No. 452, §1, eff. June 15, 2006; Acts 2010, No. 503, §1; Acts 2010, No. 960, §1, eff. July 6, 2010.