

SOCIETY OF LOUISIANA CPAS 2010 LEGISLATIVE SUMMARY

The 2010 Louisiana Regular Legislative Session adjourned on June 21 and was a non-fiscal session. Here is a summary of bills introduced by the Society of Louisiana CPAs as well as other bills of interest to LCPA members and their clients or employers.

- **HB 1270 – Greene** – Prohibits the suspension or interruption of prescription for certain taxes, licenses, interest, and penalties under certain circumstances. *(Did not pass)*
- **SB 705 - Donahue** – Provides for multiple associations to be members of the same group health plan or members of an insurance trust. *(Act 896, effective 8-15)*

Other Bills the Society Supports

- **HB 666 – Nowlin** – Authorizes a taxpayer to recover attorney fees under certain circumstances. *(Act 929, effective 7-2)*
- **HB 667 – Nowlin** – Authorizes a taxpayer to recover cost related to arbitrary tax assessments. *(Act 1019, effective 7-8)*
- **HB 924 – Smiley** – Creates and provides for Tax Court as an administrative agency in the office of governor. *(Did not pass)*
- **HB 1401 – Nowlin** – Provides relative to the notice of delinquent property taxes. *(Did not pass)*
- **SB 567 – Morrish** – Requires local sales tax collectors to assess tax before other collection actions and authorizes the taxpayer to appeal such assessment and denials of refund claims to the “local sales tax division” of the board of tax appeals. *(Act 1003, effective 7-8)*

Other Bills the Society Opposes

- **HB 532 - Substitute Bill HB 1488 – Lorusso** – Originally provided relative to open records of certain nonprofit corporations. Amended – to defines a quasi public agency or body, in part, as any not-for-profit organization that receives and/or expends any local and/or state assistance in any fiscal year and subjects them to the Legislative Audit Act. *(Act 1045, effective 8-15)*

- **HB 626 – Barrow** – Replaces the composition and membership of all statutorily created boards, commissions, and like entities. ***(Did not pass)***
- **HB 793 – Champagne** – Provides relative to qualifications, compensation, and benefits of, restrictions on, and disclosure requirements for the members of the Louisiana Tax Commission. ***(Did not pass)***
- **HB 1019 – Greene** – Establishes the Louisiana Debt Recovery Program at the Department of Revenue for the collection of delinquent debts owed to certain governmental entities. ***(Did not pass)***
- **HB 1022 – Greene** – Authorizes the secretary of the Department of Revenue to require the electronic filing of tax returns or reports under certain circumstances. ***(Did not pass)***
- **HB 1210 – Schroder** – Provides with respect to the Louisiana Public Adjuster Licensing Law. ***(Did not pass)***
- **HB 1227 – Smiley** – Provides relative to surplus funds of licensing boards and commissions. ***(Did not pass)***
- **SB 296 – Martiny** – Provides relative to the appointment and compensation for attorney or agency for municipal tax collections. ***(Act 440, effective 8-15)***
- **SCR 30 – Hebert** – Suspends all continuing education requirements for occupations and professions in the state. ***(Did not pass)***

Other Bills of Interest

- **HB 300 – Ritchie** – Authorization for the Louisiana Tax Commission to levy and collect certain fees. ***(Act 464, effective 7-1)***
- **HB 301 – Ritchie** – Grants the La. Tax Commission the authority to manage its own budget, procurement, and general management and operational functions. ***(Act 573, effective 7-1)***
- **HB 481 - Roy** – Authorizes sheriffs and ex officio tax collectors to employ an agency to assist in the collection of delinquent ad valorem taxes and obligations and provides for the payment of such services on a fee basis. ***(Did not pass)***
- **HB 605 – Ellington** – Authorizes a taxpayer to recover attorney fees under certain circumstances. ***(Did not pass)***

- **HB 680 – Leger** – Requires local auditees and vendors who collect taxes on behalf of others to have the tax collection and distribution fund audited annually and submit certain sworn statements regarding tax collections to the legislative auditor. **(Act 711, effective 8-15)**
- **HB 777 – Montoucet** – Provides relative to the definition of “public body” for purposes of public records laws. **(Did not pass)**
- **HB 1205 – Harrison** – Creates the Louisiana Taxpayer and Citizen Protection Act of 2010. **(Did not pass)**
- **SB 272 – Dorsey** – Creates the Louisiana Tax Refund Anticipation Loan Act. **(Did not pass)**
- **SB 283 – Martiny** – Provides relative to the collection and disposition of bonds, fines, fees, licenses, taxes as relates to delinquent payments. **(Act 439, effective 8-15)**
- **SB 343 - Marionneaux** – Provides for the repeal of miscellaneous provisions on inheritance taxes. **(Act 174, effective 8-15)**
- **SB 405 - Marionneaux** – Authorizes the Secretary of the Department of Revenue to require electronic filing of certain returns when electronic filing of similar return or report is required by the Internal Revenue Service. **(Act 960, effective 7-6)**
- **SB 501 – Gautreaux, N.** – Provides that certain entities must submit annual financial audits to the legislative auditor. **(Did not pass)**
- **SB 560 - Donahue** – Requires all state boards and commissions in the executive branch to file annually with the commissioner of administration, the speaker of the House, and the president of the Senate, a financial statement revealing all surpluses. **(Did not pass)**