

NOTICE OF INTENT

Department of Revenue Policy Services Division

Signature Alternative for Preparers (LAC 61:I.4906)

Under the authority of R.S. 47:1511 and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to adopt LAC 61:I.4906, which will allow the preparers of tax returns to sign original returns and amended returns by means of a rubber stamp, mechanical device, or computer software program. We have prepared the regulation as an Emergency Rule, for the purpose of effecting the adoption for use prior to the new tax year and effective date of the permanent Rule.

The full text of this proposed Rule may be viewed in the Emergency Rule portion of the *Louisiana Register* or the Adopted Rules portion of the Department of Revenue web site..

Family Impact Statement

1. The Effect on the Stability of the Family. Implementation of this proposed Rule will have no impact on the stability of the family.

2. The Effect on the Authority and Rights of Parents Regarding the Education and Supervision of Their Children. Implementation of this proposed rule will have no effect on authority and rights of parents regarding the education and supervision of their children.

3. The Effect on the Functioning of the Family. Implementation of this proposed rule will have no effect on the functioning of the family.

4. The Effect on Family Earnings and Family Budget. Implementation of this proposed rule will have no effect on family earnings and family budget.

5. The Effect on the Behavior and Personal Responsibility of Children. Implementation of this proposed Rule will have no effect on the behavior and personal responsibility of children.

6. The Ability of the Family or a Local Government to Perform the Function as Contained in the Proposed Rule. Implementation of this proposed Rule will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit data, views, or arguments, in writing to Mike Pearson, Senior Policy Consultant, Policy Services Division, Department of Revenue, P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to (225) 219-2759. All comments must be submitted by 4:30 p.m., Tuesday, January 25, 2004. A public hearing will be held on Wednesday, January 26, 2004, at 1:00 pm. in the River Room on the 7th Floor of the LaSalle Building at 617 North Third Street, Baton Rouge, LA 70802-5428.

Cynthia Bridges
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Signature Alternative for Preparers

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed regulation implements recent changes enacted by the Internal Revenue Service regarding methods of certification as to the correctness of the tax return by the preparer relative to the individual income tax.

There will be no estimated implementation costs or savings to state or local government units.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There will be no effect on revenue collections of state or local governmental units.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

Tax preparers will be able to sign original or amended individual income tax returns by means of a rubber stamp, mechanical device, or computer software program. This will enable the preparer to effectively and efficiently prepare and submit tax return forms prior to mandatory deadlines.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This proposed repromulgation should have no effect on competition or employment.

Cynthia Bridges
Secretary
0412#054

H. Gordon Monk
Staff Director
Legislative Fiscal Office