

Revenue Information Bulletin No. 16-040

July 19, 2016

Sales and Use Tax

Electronic Filing Required for Certain Refund Claims

Act 446 (HB 756) of the 2016 Regular Session enacted R.S. 47:1520.2 to require electronic filing of all schedules and invoices for all refund claims of \$25,000 or more and for all refund claims made by a tax preparer on behalf of the taxpayer, regardless of the amount of the refund requested. The effective date of Act 446 is June 9, 2016.

Act 446 allows the secretary to exempt any taxpayer from the electronic filing requirements if the taxpayer can prove that the electronic filing would create an undue hardship. No hardship exemption is provided for tax preparers. Therefore, all tax preparers making a refund claim on behalf of the taxpayer, regardless of the amount of the refund requested, must file all schedules and invoices for refund claims electronically.

The provisions of Act 446 do not apply to refunds under the Louisiana Tax Free Shopping Program or to reimbursements of sales tax when an unpaid balance has been written off as a bad debt under Section 166 of the Internal Revenue Code.

Questions concerning this matter may be directed to the Policy Services Division at (225) 219-2780.

Kimberly Lewis Robinson
Secretary