

**2004 Legislative Session
Department of Revenue Enrolled Bills**

Act No.	Bill No.	Description	Effective Date
Administrative			
48	HB 501	Tax Free Shopping Program—eliminates the requirement that an international visitor show a passport to a retailer at the time of purchase.	5/21/04
330	HB 505	Allows the fee charged by third party payment processor on taxes paid by credit card to be considered a “convenience fee” paid directly to the third party instead of a “state charge.”	6/18/04
446	HB 1628	Supplemental Appropriation Bill—appropriates funds to pay claims against the state.	6/24/04
699	SB 653	Provides for cooperation between the Department of Economic Development and other state agencies.	8/15/04
900	HB 1696	Provides clarifying language for various statutes within Title 47 related to interest on refunds, the due date of income tax payments, the recovery of credits, and the definition of estimated tax.	Refunds claimed after 12/31/04
Vetoed	HB 1478	Expands the definition of “new direct job” in the Quality Jobs Program Act to include a contractor’s employees in certain circumstances.	
	HCR 15	Urges and requests the division of administration to study the feasibility of implementing a statewide electronic payment system.	
	HR 5/SR 6	Request the Department of Revenue to study the Internal Revenue Service’s and other states’ taxpayer advocacy programs.	5/3/04 3/30/04
Charitable Gaming			
874	HB 1417	Authorizes the office of charitable gaming to collect an additional fee not to exceed three percent of the lease/rental price of electronic dabber devices; removes the requirement that bingo paper be disposable; and authorizes the office to adopt any rules and regulations necessary regarding electronic dabber devices.	8-15-04
Collection			
56	HB 1123	Amends lien provisions to allow release of liens when there is no value in the lien.	5/21/04
60	SB 112	Clarifies that ROTH IRA’s are exempt from seizure by creditors.	8/15/04
65	SB 239	Authorizes fees and charges if payment is made by electronic means from an account with insufficient funds.	8/15/04
166	HB 1115	Revises the distraint cost penalty provisions under R.S.47:1606 by removing the flat \$10 penalty and allowing the imposition of a penalty in an amount to compensate for distraint costs with limited exception.	6/10/04
197	HB 205	Increases the time allowed for payment of the tax when a taxpayer who has filed a return but failed to include payment of taxes due from 10 days from receipt of a notice of taxes due to 30 days.	8/15/04
468	SB 805	Adds federal earned income tax credit of debtor as item exempt from seizure except for the Department of Revenue or arrears in child support payments.	6/24/04
Excise Taxes			
47	HB 478	Provides that petroleum product inspection fee does not apply to bulk sales or transfers as defined in R.S. 3:4602; that the fee will be collected from the person that orders the withdrawal of product from the terminal rack; that the importer will pay the fee on product imported into the state other than by bulk sale or transfer; and adds an exemption for special fuel sold for use in or distributed to seagoing vessels as defined in R.S. 3:4602.	5/21/04
644	HB 1112	Provides for complementary procedures under the tobacco master settlement agreement.	6/25/04

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	HR 144	Requests the House Committee on Ways and Means to study the taxation of alcoholic beverages	
	HSR 3	Authorizes House Committees on Ways and Means and Judiciary to jointly study the inconsistencies in the definition and procedures between the tax collection program for tobacco taxes in Title 47 and the regulatory administration of tobacco in Title 26 by the Office of Alcohol and Tobacco Control	4/7/04
Income Tax			
53	HB 898	Provides for waiver of penalty for underpayment of individual income taxes.	5/21/04
74	SB 530	Provides for payment of income tax check-off donations to the Louisiana Animal Welfare Commission.	8/15/04
	HCR 333	Urges and requests the Department of Revenue to review the taxing of non-business income of companies	6/16/04
Inheritance Tax			
42	HB 329	Deletes requirement that banks that have been notified of the death of an account holder report payments from the account to the Department of Revenue and the requirement that the Department of Revenue approve the transfer of safety box contents after the state inheritance tax has been paid.	8/15/04
884	HB 1576	Removes requirement in the Civil Code of Procedure for obtaining proof that inheritance taxes have been paid in the case where a judgment of possession has been rendered or the succession has been judicially opened no later than the last day of the ninth month following the death.	Deaths occurring after 6/30/04
	SR 24	Urges and requests the Louisiana congressional delegation to work to permanently abolish the federal death tax.	4/21/04
Legal			
134	HB 880	Authorizes the secretary to use mediation as a means of alternative dispute resolution to assist in tax collection and raises the limit for alternative dispute resolution from \$1 million to \$5 million.	6/4/04
455	SB 226	Provides relative to the form of the names required on notarial acts	8/15/04
478	HB 129	Provides for the partial cancellation of a judgment as it affects property not owned by the judgment debtor on the date of his filing a petition under Chapter 7 of the U.S. Bankruptcy Court.	8/15/04
Sales Tax			
49	HB 506	Changes the source of price data used to determine the sales price of refinery gas, with respect to state sales and use tax.	5/21/04
418	HB 868	Exempts new properly licensed motor vehicle dealers from the requirement to notify the Department of Public Safety of vehicle transfers.	8/15/04
724	SB 800	Provides that an applicant who registers with the Board of Contractors as a home improvement contractor provide proof of registration with the Department of Revenue by submitting a certificate of resident/nonresident status.	8/15/04
Local Sales Tax			
691	SB 391	Prohibits political subdivisions from levying a sales or use tax or any other tax on diesel fuel.	7/6/04
Severance Tax			
412	HB 651	Increases the full rate oilfield restoration fee to 1.5 cents per barrel on crude oil and condensate and .3 cents per thousand cubic feet (MCF) on natural gas. Rates on reduced rate products are at the same ratio as the severance tax.	7/1/04