Bill No.: SF0124 **Effective:** 7/1/2015

LSO No.: 15LSO-0292

Enrolled Act No.: SEA 59

Chapter No.: 140

Prime Sponsor: Cooper

Catch Title: Sales and use tax enforcement.

Subject: Sales and use tax enforcement penalties.

Summary/Major Elements:

- Existing law provides various penalties that may be imposed for delinquent sales and use taxes.

- This bill specifies if any vendor or taxpayer is 150 or more days delinquent on sales or use taxes, the Department of Revenue shall post the taxpayer’s name, sales and use tax license number, address and unpaid balance owed on the website of the department.

- The department is required to provide 30 days notice to the taxpayer or vendor prior to posting the information on the website.

- The penalty does not apply to any taxpayer or vendor who has a formal payment arrangement with the department.