

2015 Regular Session

HOUSE BILL NO. 797

BY REPRESENTATIVE ARNOLD

REVENUE SECRETARY: Provides relative to the collection of taxes, penalties, or interest

1 AN ACT

2 To amend and reenact R.S. 47:1512, relative to tax collection fees; to authorize the secretary
3 of the Department of Revenue to pay additional attorney fees to an attorney
4 employed to collect certain taxes, penalties, or interest; to authorize an increase in
5 the amount of attorney fees charged for collection services on delinquent accounts;
6 and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1512 is hereby amended and reenacted to read as follows:

9 §1512. Power to employ counsel; attorney fees

10 A. The collector is authorized to employ private counsel to assist in the
11 collection of any taxes, penalties, or interest due under this Title, to represent him in
12 any proceeding under this Title. The private counsel employed by the collector in
13 accordance with this Section may be paid reasonable attorney fees and reasonable
14 expenses out of current collections of the particular tax at issue, not to exceed ~~ten~~
15 twenty-five percent of the taxes, penalties, and interest at issue.

16 B. If any taxes, penalties, or interest due under this Title are referred to an
17 attorney for collection of a delinquent account after the assessment has become final,
18 an additional charge for attorney fees, in the amount of ~~ten~~ twenty-five percent of the
19 taxes, penalties, and interest due, shall be paid by the taxpayer.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 797 Original

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Arnold

Abstract: Authorizes an increase in attorney fees that may be charged by an attorney employed by the secretary of the Dept. of Revenue for collection services from 10% to 25%.

Present law authorizes the secretary of the Dept. of Revenue to employ an attorney to assist in collecting taxes, penalties, or interest due or represent the department in any proceedings. Provides that private counsel may charge reasonable attorney fees and expenses not to exceed 10% of the taxes, penalties, and interest. Present law further authorizes an attorney employed by the secretary to collect on a delinquent account after final assessment to charge the taxpayer an additional charge for attorney fees in an amount not to exceed 10% of the taxes, penalties, and interest.

Proposed law retains present law except that it increases the authorized fees charged by the attorney from 10% to 25%.

(Amends R.S. 47:1512)