

2019 Regular Session

HOUSE BILL NO. 265

BY REPRESENTATIVES DEVILLIER, ADAMS, AMEDEE, BACALA, BAGLEY, BAGNERIS, BOURRIAQUE, CARMODY, STEVE CARTER, CREWS, DAVIS, EDMONDS, EMERSON, GAROFALO, GUINN, LANCE HARRIS, HORTON, HUVAL, IVEY, NANCY LANDRY, MIGUEZ, GREGORY MILLER, PYLANT, SEABAUGH, STAGNI, STEFANSKI, STOKES, TALBOT, THOMAS, TURNER, WRIGHT, AND ZERINGUE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE/TAXATION DEPT: Authorizes the payment of refunds for the overpayment of taxes as a result of an unconstitutional law, invalid rule, or misinterpretation of a law, rule, or regulation

1 AN ACT

2 To enact R.S. 47:337.77(B)(7) and 1621(B)(10) and to repeal R.S. 47:337.77(F) and  
3 1621(F), relative to tax refunds; to authorize tax refunds under certain circumstances;  
4 to provide for certain requirements; to repeal the prohibition of the payment of  
5 refunds under certain circumstances; to provide for an effective date; and to provide  
6 for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.77(B)(7) and 1621(B)(10) are hereby enacted to read as  
9 follows:

10 §337.77. Refunds of overpayments authorized

11 \* \* \*

12 B. The collector shall make a refund of each overpayment where it is  
13 determined that:

14 \* \* \*

15 (7) The tax was overpaid due to payment pursuant to an unconstitutional law,  
16 invalid or unenforceable rule or regulation, or because of a mistake of law arising



Proposed law repeals present law as it relates to the taxpayer's remedy to recover overpaid taxes in cases of misinterpretation of law, rule, or regulation, by requiring taxpayers to pay the taxes in dispute under protest or by appeal to the Board of Tax Appeals.

Proposed law adds as a specific instance where the collector is required to pay a refund, cases where taxes are overpaid as a result of an unconstitutional law, invalid or unenforceable rule or regulation, or because of a mistake of law arising from the misinterpretation by the collector of the provisions of any law, rule, or regulation.

Effective July 1, 2019.

(Adds R.S. 47:337.77(B)(7) and 1621(B)(10); Repeals R.S. 47:337.77(F) and 1621(F))