
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Christopher D. Adams.

DIGEST

Proposed law provides alternative remedies for taxpayers who have received a final notice of assessment for sales and use taxes from any collector or taxing authority and now seek a remedy instead of making a payment under protest.

Proposed law provides taxpayer must file suit in any state court of competent jurisdiction contesting the final assessment within 30 days of receipt of notice of final assessment and satisfy one of three alternative remedies. If the taxpayer timely files suit and properly executes one of the three alternative remedies, no collection shall be taken in connection with assessment of taxes, interest, and penalties subject to the taxpayer's suit.

Proposed law provides for three alternative remedies:

- (1) File with the court a statement showing the amount in controversy during the calendar year at issue does not exceed \$100,000, exclusive of interest and penalties.
- (2) File with the court a certified copy of a pledge, collateral assignment, lien, mortgage, or other encumbrance of assets in favor of tax collector and in amount equal to unpaid taxes, interest, and penalties being sought by tax collection.
- (3) File with the court a rule to set bond.

Present law provides the collector with the authority to employ private counsel to assist in collection of taxes, interest, and penalties or to represent the collector in any proceeding.

Proposed law retains present law and provides the court with the authority to award the prevailing party reasonable attorneys' fees and expenses of litigation.

Effective upon the signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:337.64 and 1512)