
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law requires a claim for credit or refund of any state tax or of local sales tax to be received by the secretary or the local collector before three years from the thirty-first day of December of the year in which the tax became due or after one year from the date the tax was paid, whichever is the later. The maximum amount which may be refunded or credited is the amount paid within the 3-year or 1-year period.

Proposed law authorizes a refund of an overpayment of such tax for any payment for any period if a claim for refund is received by the secretary or the local collector between June 30, 2010 (the effective date of the proposed law) and January 1, 2011.

Effective July 1, 2010.

(Amends R.S. 47:337.79(A) and 1623(A))