



1 judgments:

2 (1) An order or judgment effecting or evidencing the doing of any of the acts  
3 authorized in Article 282;

4 (2) An order for the issuance of executory process, of a writ of attachment  
5 or of sequestration, or of garnishment process under a writ of fieri facias, attachment,  
6 or of sequestration; the release under bond of property seized under a writ of  
7 attachment or of sequestration; or to permit the filing of an intervention;

8 (3) An order for the execution of a probated testament; the affixing of seals;  
9 the taking of an inventory; the public sale of succession property to pay debts, on the  
10 written application of the succession representative accompanied by a list of the  
11 debts of the succession; the advertisement of the filing of a tableau of distribution or  
12 of an account by a legal representative; or requiring a legal representative to file an  
13 account; or

14 (4) An order ~~for the issuance of a rule against the inheritance tax collector~~  
15 ~~to show cause why inheritance taxes should or should not be decreed due;~~ or to  
16 permit a party to institute and prosecute, or to defend, a suit without the payment of  
17 costs, under the provisions of Articles 5181 through 5188.

18 **B.** When an order signed by the clerk requires the services of a notary, the  
19 clerk shall appoint the notary suggested by the party obtaining the order.

20 \* \* \*

21 Art. 3061. Judgment rendered and signed immediately

22 The court shall render and sign immediately a judgment of possession, if it  
23 finds from an examination of the petition for possession, and from the record of the  
24 proceeding, that the petitioners are entitled to the relief prayed for, ~~and that all~~  
25 ~~inheritance taxes due have been paid or deposited into the registry of the court, or~~  
26 ~~that no such taxes are due and that an inheritance tax return, when required, with the~~  
27 ~~required accompanying documents, has been filed with the collector of revenue.~~ The  
28 judgment shall recognize the petitioners as the heirs, legatees, surviving spouse in  
29 community, or usufructuary, as the case may be, of the deceased, send the heirs or

1 legatees into possession of the property owned by the deceased at the time of his  
 2 death, and recognize the surviving spouse in community as entitled to the possession  
 3 of an undivided one-half of the community property, and of the other undivided one-  
 4 half to the extent that he has the usufruct thereof. The judgment shall include the last  
 5 known address of at least one of the heirs or legatees or the surviving spouse, as the  
 6 case may be, sent into possession of the property of the deceased. The failure to  
 7 include the address of at least one of the heirs or legatees or the surviving spouse  
 8 shall not affect the validity of the judgment.

\* \* \*

10 Art. 3228. Loans to succession representative for specific purposes; authority to  
 11 encumber succession property as security therefor

12 When it appears to the best interest of the succession, and after compliance  
 13 with Article 3229, the court may authorize a succession representative to borrow  
 14 money for the purposes of preserving the property or the orderly administration of  
 15 the estate, of paying estate debts ~~and inheritance taxes~~, and for expenditures in the  
 16 regular course of business conducted in accordance with Article 3224. As security  
 17 for such loans the court may authorize the succession representative to encumber  
 18 succession property upon such terms and conditions as it may direct.

\* \* \*

20 Art. 3396.18. Inventory or sworn descriptive list

\* \* \*

22 B. A successor shall not be placed in possession of property without the  
 23 filing of an inventory or sworn descriptive list of assets and liabilities ~~and proof that~~  
 24 ~~the inheritance tax, if any, shown as due on the return has been paid.~~ The successor  
 25 may be placed in possession by a final or partial judgment of possession.

26 Section 2. R.S. 6:312(A), 314(E), 315.1(C), 321(A),322 through 324, 653.1(E),  
 27 664(A), 765(B), 766(A)(4) and (5)(b), 766.1(E), 767(C) and (D), 768(B), and 769(A) and  
 28 (E) through (G) are hereby amended and reenacted to read as follows:

29 §312. Alternative deposits; payment



\* \* \*

§321. Access to safety deposit box leased by multiple persons

A. When a safety deposit box is leased from any bank under the names of two or more persons with the right of access being given to any one of such persons, the survivor or survivors, whether or not the other or others are living, has and the bank may permit any of them to have free access to the safety deposit box, including the right to remove the contents thereof. In such case, the entry of any such person or persons into the safety deposit box shall constitute a full release and discharge of the bank permitting such entry as to any heir, legatee, creditor, or other person having rights or claims to funds or property of the decedent. ~~No bank permitting entry into the safety deposit box in accordance with the provisions of this Section shall be liable for any estate, inheritance, or succession taxes which may be due this state.~~

\* \* \*

§322. Access to safety deposit box leased by corporation or unincorporated association

When a safety deposit box is leased from any bank under the name of either a corporation or an unincorporated association, with the right of access being given to a person or persons authorized by a resolution of the board of directors of the corporation or of the governing body of the unincorporated association, notwithstanding the death of any such person or persons, the bank may permit the person or persons authorized by a resolution of the board of directors of the corporation or of the governing body of the unincorporated association to have free access to the safety deposit box, including the right to remove the contents thereof.

In such case, the entry of any such authorized person or persons into the safety deposit box shall constitute a full release and discharge of the bank permitting such entry as to any heir, legatee, creditor, or other person having rights or claims to funds or property of the decedent. ~~No bank, savings bank, or trust company permitting entry into the safety deposit box in accordance with the provisions of this Section~~

1           ~~shall thereby be liable for any estate, inheritance, or succession taxes which may be~~  
2           ~~due this state.~~

3           §323. Access to safety deposit box leased by trust estate

4                         When a safety deposit box is leased from any bank by a trust estate, whether  
5           in the name of the trust estate or the trustee or trustees thereof, with the right of  
6           access being given to the trustee or trustees designated in the instrument creating the  
7           trust estate or appointed in accordance with the provisions of R.S. 9:1721 et seq.,  
8           notwithstanding the death of any such trustee or trustees and notwithstanding the  
9           termination of the trust, the bank may permit the trustee or trustees so designated or  
10          appointed to have free access to the safety deposit box, including the right to remove  
11          the contents thereof. In such case, the entry of the trustee or trustees into the safety  
12          deposit box shall constitute a full release and discharge of the bank permitting such  
13          entry as to anyone, including any heir, legatee, creditor, or other person having rights  
14          or claims to funds or property of the decedent. ~~No bank permitting entry into said~~  
15          ~~safety deposit box in accordance with the provisions of this Section shall thereby be~~  
16          ~~liable for any estate, inheritance, or succession taxes which may be due this state.~~

17          §324. Access to safety deposit box leased by a person or persons with designated  
18                                 agent or deputy

19                         When a safety deposit box is leased from any bank under the name of a  
20          person or persons with the right of access being given to said person or persons and  
21          to an agent or agents or deputy or deputies appointed by said person or persons,  
22          notwithstanding the death of any of the agents or deputies, the bank may permit the  
23          person or persons under whose name the safety deposit box is leased or any  
24          surviving agents or deputies to have free access thereto including the right to remove  
25          the contents thereof. In such case, the entry of any such person or persons into the  
26          safety deposit box shall constitute a full release and discharge of the bank, savings  
27          bank, or trust company permitting the entry as to any heir, legatee, creditor, or other  
28          person having rights or claims to funds or property of the decedent. ~~No bank,~~  
29          ~~savings bank, or trust company permitting entry into the safety deposit box in~~

1 ~~accordance with the provisions of this Section shall thereby be liable for any estate,~~  
2 ~~inheritance, or succession taxes which may be due this state.~~

3 \* \* \*

4 §653.1. Trust deposits; death of depositor, payment

5 \* \* \*

6 E. ~~No federal or state credit union paying a beneficiary in accordance with~~  
7 ~~this Section shall be liable to the estate or any heir of the decedent nor shall the share~~  
8 ~~account holder be liable for any estate, inheritance, or succession taxes which may~~  
9 ~~be due the state, and delivery **Delivery** of the funds shall constitute a full and~~  
10 complete discharge of the federal or state credit union for the payment or delivery  
11 so made and shall relieve the federal or state credit union from all adverse claims  
12 thereto by a person claiming as a surviving or former spouse or a successor to such  
13 a spouse.

14 \* \* \*

15 §664. Money deposited in a multiple party account

16 A. When a deposit in a share account is made in any credit union under the  
17 names of two or more members payable to any one of such members, that share  
18 account or any part of it or any interest or dividend on it may be paid to any one of  
19 such members, whether the other member or members be living or not, and the  
20 receipt or acquittance of the member paid is a full release and discharge of the credit  
21 union as to any heir, legatee, creditor, or other person having rights or claims to  
22 funds of such deceased member for any payment made; ~~nor shall any credit union~~  
23 ~~paying any such member in accordance with the provisions of this Section thereby~~  
24 ~~be liable for any estate, inheritance, or succession taxes that may be due this state.~~  
25 ~~However, a credit union which has received notice addressed to it in writing of the~~  
26 ~~death of any such account owner shall thereafter report payments made out of the~~  
27 ~~account to the secretary of the Department of Revenue within fifteen days after~~  
28 ~~payment is made.~~

29 \* \* \*

1 §765. Shares or savings accounts payable to two or more persons; survivorship

2 \* \* \*

3 ~~B. No association paying any such account in accord with this Section shall~~  
4 ~~thereby be liable for any estate, inheritance, or succession taxes which may be due~~  
5 ~~this state.~~

6 **B.** The pledge to an association of all or part of a savings account or shares  
7 owned or subscribed for by two or more persons, executed by a person upon whose  
8 signature withdrawals may be made shall, unless the terms of the savings account  
9 provide specifically to the contrary, be a valid pledge and transfer to the association  
10 of all the shares or savings pledged.

11 §766. Accounts of administrators, executors, tutors, custodians, trustees and other  
12 fiduciaries

13 A.

14 \* \* \*

15 (4) The payment or delivery to any such beneficiary, beneficiaries, or  
16 designated person, or a receipt or acquittance signed by any such beneficiary,  
17 beneficiaries or designated person for any such payment or delivery shall be a valid  
18 and sufficient release and discharge of an association for the payment or delivery so  
19 made. ~~No association paying any such fiduciary, beneficiary, or designated person~~  
20 ~~in accordance with the provisions of this Section shall thereby be liable for any~~  
21 ~~estate, inheritance, or succession taxes which may be due this state.~~

22 (5)

23 \* \* \*

24 (b) No association paying a beneficiary in accordance with this Section shall  
25 be liable to the estate or any heir of the decedent ~~nor shall the association be liable~~  
26 ~~for any estate, inheritance, or succession taxes which may be due the state.~~

27 \* \* \*

28 §766.1. Payable on death accounts

29 \* \* \*

1           E. No association paying a beneficiary in accordance with this Section shall  
 2 be liable to the estate or any heir of the decedent ~~nor shall the account holder be~~  
 3 ~~liable for any estate, inheritance, or succession taxes which may be due the state,~~ and  
 4 delivery of the funds shall constitute a full and complete discharge of the association  
 5 for the payment or delivery so made and shall relieve the association from all  
 6 adverse claims thereto by a person claiming as a surviving or former spouse or a  
 7 successor to such a spouse.

8                                   \*       \*       \*

9           §767. Death of member or depositor

10                                   \*       \*       \*

11           C. Upon proper authority and surrender of any certificates and evidences of  
 12 ownership of a decedent in shares or savings accounts of an association, by any duly  
 13 qualified administrator or executor of the succession of such decedent, every  
 14 association may pay the withdrawal value of shares, or savings accounts and any  
 15 dividends or interest that may have accrued thereon in its possession belonging to a  
 16 deceased person, to the administrator or executor of the deceased's succession. The  
 17 letters of the succession representative issued by a court shall constitute a proper  
 18 authority for making payment to such administrator or executor; **and** shall constitute  
 19 full protection to the association making any such payment, ~~and the association shall~~  
 20 ~~have no liability for any inheritance tax due thereon.~~

21           ~~D. Except as authorized by Subsections C and E of this Section and R.S.~~  
 22 ~~6:765, no association domiciled and doing business in Louisiana shall transfer any~~  
 23 ~~shares or savings or demand accounts pursuant to any part of this Section to any heir,~~  
 24 ~~legatee, or representative of any deceased person under any order, judgment, or~~  
 25 ~~decree of any court in or outside of this state until the inheritance taxes due the state~~  
 26 ~~of Louisiana, if any, have been fixed and paid, nor shall any such association pay the~~  
 27 ~~withdrawal value of any shares or savings or demand accounts to any such heir,~~  
 28 ~~legatee, or representative of any deceased person pursuant to any Subpart of this~~  
 29 ~~Section until the inheritance taxes due on the shares or accounts have been fixed and~~

1       ~~paid. Any association paying or transferring shares or accounts prior to the~~  
2       ~~Louisiana inheritance taxes being fixed and paid shall be liable for the tax due on the~~  
3       ~~shares or savings accounts.~~

4               E. D. Any association may pay to the surviving spouse the value of any  
5       savings or demand account or shares standing in the name of the decedent in such  
6       association without any court proceedings, order, or judgment authorizing the same  
7       ~~and without determining whether or not any inheritance taxes may be due or whether~~  
8       said savings account or shares belong to the separate estate of the decedent or to the  
9       community which existed between the decedent and the surviving spouse, subject to  
10       the provisions and restrictions of R.S. 9:1513.

11       §768. Transfer of contents of safety deposit boxes by an association to heirs, minors  
12                               or interdicts, their legal representatives, executors or administrators;  
13                               authority

14   \*       \*       \*

15               B. The letters of the succession representative or the judgment recognizing  
16       and putting the heirs in possession issued by a court of competent jurisdiction, and  
17       accompanied by letters of tutorship or curatorship of the heirs who are not sui juris,  
18       shall constitute proper authority for making the transfer, which, when so made and  
19       received for, shall be full protection to the association as to any heir, legatee,  
20       creditor, or other person having rights or claims to funds or property of the decedent;  
21       ~~and the association shall have no liability for any inheritance tax due thereon.~~

22   \*       \*       \*

23       §769. Access to safety deposit boxes held jointly or standing in the name of a  
24       corporation, unincorporated association, trust estate, agents, or others

25               A. When a safety deposit box is leased from any bank under the names of  
26       two or more persons with the right of access being given to any one of such persons,  
27       the survivor or survivors, whether or not the other or others are living, has and the  
28       bank may permit any of them to have free access to the safety deposit box including  
29       the right to remove the contents thereof. In such case, the signature of such person

1 or persons entering the safety deposit box is a full release and discharge of the bank  
2 permitting such entry as to any heir, legatee, creditor, or other person having rights  
3 or claims to funds or property of the decedent, ~~and no bank permitting entry into the~~  
4 ~~safety deposit box in accordance with the provisions of this Section shall be liable~~  
5 ~~for any estate, inheritance, or succession taxes which may be due this state.~~

6 \* \* \*

7 E. When a safety deposit box is leased from any association under the name  
8 of either a corporation or an unincorporated association, with the right of access  
9 being given to persons authorized by a resolution of the board of directors of the  
10 corporation or of the governing body of the unincorporated association,  
11 notwithstanding the death of any such persons, the association may permit the  
12 persons authorized by a resolution of the board of directors of the corporation or of  
13 the governing body of the unincorporated association to have free access to the  
14 safety deposit box, including the right to remove the contents thereof. In such case,  
15 the signature of the authorized persons entering the safety deposit box is a full  
16 release and discharge of the association permitting such entry as to any heir, legatee,  
17 creditor, or other person having rights or claims to funds or property of the decedent;  
18 ~~nor shall any association permitting entry into the safety deposit box in accordance~~  
19 ~~with the provisions hereof be liable for any estate, inheritance, or succession taxes~~  
20 ~~which may be due this state.~~

21 F. When a safety deposit box is leased from any association by a trust estate,  
22 whether in the name of the trust estate or the trustees thereof, with the right of access  
23 being given to the trustees designated in the instrument creating the trust estate or  
24 appointed in accordance with the provisions of R.S. 9:1721 et seq., notwithstanding  
25 the death of any such trustee and notwithstanding the termination of the trust, the  
26 association may permit the trustees so designated or appointed to have free access  
27 to the safety deposit box, including the right to remove the contents thereof. In such  
28 case, the signature of the trustees entering the safety deposit box is a full release and  
29 discharge of the association permitting such entry as to anyone, including any heir,

1 legatee, creditor, or other person having rights or claims to funds or property of the  
2 decedent, ~~nor shall any association permitting entry into said safety deposit box in~~  
3 ~~accordance with the provisions hereof be liable for any estate, inheritance, or~~  
4 ~~succession taxes which may be due this state.~~

5 G. When a safety deposit box is leased from any association under the name  
6 of a person, with the right of access being given to said person and to an agent or  
7 deputy appointed by said person, notwithstanding the death of any agent or deputy,  
8 the association may permit the person under whose name the safety deposit box is  
9 leased or any surviving agent or deputy to have free access thereto, including the  
10 right to remove the contents thereof. In such case, the signature of the person  
11 entering the safety deposit box is a full release and discharge of the association  
12 permitting the entry as to any heir, legatee, creditor, or other person having rights or  
13 claims to funds or property of the decedent, ~~nor shall any association permitting~~  
14 ~~entry into the safety deposit box in accordance with the provisions hereof be liable~~  
15 ~~for any estate, inheritance, or succession taxes which may be due this state.~~

16 Section 3. R.S. 9:1513(A) through (C), 1514(A)(1), (2) and (4), and (B), 1515(C)  
17 and (D), 1551(B), 1552(C) and (D), 2156(C)(10), 2157, 2431(7), 2449(B), and 3839 are  
18 hereby amended and reenacted to read as follows:

19 §1513. Payment to surviving spouse without court proceedings

20 A. Any bank or other depository may pay to the surviving spouse of a  
21 depositor a sum not to exceed ten thousand dollars out of the deposits of a decedent  
22 or out of deposits of the community between the survivor and the decedent,  
23 deposited in the name of decedent or of the survivor or in the name of the decedent  
24 jointly with the survivor or otherwise, without any court proceedings, order or  
25 judgment authorizing the same ~~or determining whether or not an inheritance tax is~~  
26 ~~due~~. The surviving spouse shall give to the paying depository an affidavit that the  
27 total funds withdrawn do not exceed ten thousand dollars from all depositories.

28 B. In the event of such payment, the receipt of the surviving spouse to whom  
29 it is made is a full release and discharge of the payor bank or other depository for the

1 amount paid and for any inheritance tax determined to be due, and no tax collector,  
2 creditor, heir, personal representative, or any other person shall have any right or  
3 cause of action against any bank or other depository on account of the payment. ~~R.S.~~  
4 ~~47:2410 does not apply to such cases.~~

5 C. Notwithstanding the provisions of Subsection (A) hereof, in the event a  
6 surviving spouse possesses funds which have been deposited in an account listed  
7 solely in the name of said surviving spouse, the payor bank or other depository may  
8 release such funds in the account of the surviving spouse ~~without liability for any~~  
9 ~~estate, inheritance or succession taxes which may be due the state, provided the~~  
10 ~~payor bank or other depository shall notify the collector of revenue within seven~~  
11 ~~days of the release of any funds in such accounts.~~

12 \* \* \*

13 §1514. Credit unions; payment to surviving spouse without court proceedings

14 A.(1) Any credit union in Louisiana may pay to the surviving spouse the  
15 value of any shares standing in the name of the decedent in such credit union not in  
16 excess of ten thousand dollars without any court proceedings, order or judgment  
17 authorizing the same and without determining ~~whether or not any inheritance taxes~~  
18 ~~may be due or~~ whether said shares belong to the separate estate of decedent or to the  
19 community which existed between the decedent and the surviving spouse. The  
20 surviving spouse shall give to the paying depository an affidavit that the total funds  
21 withdrawn do not exceed ten thousand dollars from all depositories.

22 (2) The receipt of the surviving spouse for such payment shall constitute a  
23 full release and discharge of the credit union for the amount paid ~~and for all~~  
24 ~~inheritance taxes which may be determined to be due.~~ No person, natural or  
25 juridical, shall have any right or cause of action against such credit union because of  
26 such payment. ~~R.S. 47:2410 does not apply in such cases.~~

27 \* \* \*

28 (4) The receipt of the major child or children of the deceased member for  
29 such payment shall constitute a full release and discharge of the credit union for the

1 amount paid ~~and for all inheritance taxes which may be determined to be due~~. No  
2 person, natural or juridical, shall have any right or cause of action against such credit  
3 union because of such payment. ~~R.S. 47:2410 shall not apply in such cases.~~

4 B.(1) Any credit union may pay to the surviving spouse of a depositor a sum  
5 not to exceed ten thousand dollars out of the deposits of a decedent or out of deposits  
6 of the community between the survivor and the decedent, deposited in the name of  
7 decedent or of the survivor or in the name of the decedent jointly with the survivor  
8 or otherwise, without any court proceedings, order or judgment authorizing the same  
9 ~~or determining whether or not an inheritance tax is due~~. The surviving spouse shall  
10 give the paying depository an affidavit that the total funds withdrawn do not exceed  
11 ten thousand dollars from all depositories.

12 (2) In event of such payment, the receipt of the surviving spouse to whom  
13 it is made is a full release and discharge of the payor credit union for the amount paid  
14 ~~and for any inheritance tax determined to be due~~, and no tax collector, creditor, heir,  
15 personal representative, or any other person shall have any right or cause of action  
16 against any credit union on account of the payment. ~~R.S. 47:2410 does not apply to~~  
17 ~~such cases.~~

18 \* \* \*

19 §1515. Payment to surviving spouse or children of deceased; last wages due by  
20 employers

21 \* \* \*

22 C. The employer may make the payments referred to in this Section, without  
23 any court proceedings, order, or judgment authorizing the same and ~~without~~  
24 ~~determining whether or not any inheritance taxes may be due~~ or whether the funds  
25 belong to the separate estate of decedent or to the community which existed between  
26 the decedent and the surviving spouse, ~~but only if the employer forwards an affidavit~~  
27 ~~stating the name of the deceased, the amount paid, the name of the recipient, and a~~  
28 ~~copy of the release document substantiating the release to the secretary of the~~  
29 ~~Department of Revenue within ten calendar days of the release of the funds.~~

1           D. The execution of the instrument referred to in Subsection B and the  
 2 receipt of such person for such payment shall constitute a full release and discharge  
 3 of the employer for the amount paid ~~and for all inheritance taxes which may be~~  
 4 ~~determined to be due~~. No person natural or juridical shall have any right or cause of  
 5 action against such employer because of such payment. ~~R.S. 47:2410 does not apply~~  
 6 ~~in such cases.~~

7                                   \*       \*       \*

8       §1551. Burial of unclaimed bodies

9                                   \*       \*       \*

10           B. If a decedent's body is unclaimed by friends or relatives and the decedent  
 11 had known assets or property of a sufficient value to defray the expenses of burial,  
 12 the coroner shall cause the body to be interred within thirty days, preferably by a  
 13 recognized funeral home. The invoices for the expenses of the burial shall be  
 14 forwarded to ~~the inheritance tax collector and copies thereof shall be forwarded to~~  
 15 the public administrator if there is one in the parish or to the clerk of the district court  
 16 if there is no public administrator, and the person or official authorized by law to be  
 17 appointed administrator of the succession of the decedent shall provide for the  
 18 payment of the burial expenses out of the assets of the decedent in accordance with  
 19 the existing provisions of law for the administration of successions and in accordance  
 20 with the provisions of this Part.

21       §1552. Administration of successions of value of \$500 or less

22                                   \*       \*       \*

23           C. The officials authorized by law to be appointed administrators of vacant  
 24 successions shall have authority to administer those successions having assets of a  
 25 value of five hundred dollars or less, and having no immovable property, in  
 26 accordance with the procedure contained in Articles 3431 through 3434 of the  
 27 Louisiana Code of Civil Procedure pertaining to small successions. Such officials  
 28 shall execute the affidavits required by Article 3432 of the Louisiana Code of Civil  
 29 Procedure for heirs or surviving spouses, setting forth the additional fact that no

1 friends or relatives or heirs of the decedent claimed the body of the decedent and that  
 2 the decedent's burial was provided by the coroner pursuant to the provisions of this  
 3 Part. Upon the execution of such affidavits ~~with the endorsement thereon of the~~  
 4 ~~inheritance tax collector provided by Article 3433 of the Louisiana Code of Civil~~  
 5 ~~Procedure~~, the official authorized to be appointed administrator of the vacant  
 6 succession shall have authority to receive all property and funds of the decedent and  
 7 to execute a receipt and release therefor in accordance with the provisions of Article  
 8 3434 of the Louisiana Code of Civil Procedure applicable to heirs or surviving  
 9 spouses. No judicial opening of the succession shall be required, and the official  
 10 authorized hereby to act shall sell any property of the decedent, other than  
 11 immovables, without inventory or appraisal or advertisement or judicial  
 12 authorization to such persons at private sale upon such terms and conditions and for  
 13 such price as said official shall determine in his sound discretion. The proceeds of  
 14 such sales and the funds of the decedent shall be disbursed in accordance with the  
 15 provisions of this Section.

16 ~~D. If the inheritance tax collector has been notified by the coroner of the~~  
 17 ~~burial of a person pursuant to the provisions of this Part, he shall not execute the~~  
 18 ~~certificate provided by Article 3433 of the Louisiana Code of Civil Procedure for the~~  
 19 ~~administration of small successions, wherein no judicial opening is required, unless~~  
 20 ~~and until he shall ascertain that the heirs of the decedent have paid for the expenses~~  
 21 ~~of the burial of the decedent either out of the decedent's assets or with their own~~  
 22 ~~funds.~~

23 **E. D.** No coroner, public administrator, or clerk of court shall be liable for  
 24 any good faith acts taken or performed by him or pursuant to his direction in the  
 25 performance of his duties or in the exercise of his sound discretion pursuant to the  
 26 provisions of this Part. No bond shall be required of said officials for the faithful  
 27 performance of the additional duties imposed by this Part.

28 \* \* \*

29 §2156. Charges

\* \* \*

C. The following charges shall be made against principal:

\* \* \*

(10) The amount of an estate ~~or inheritance~~ tax apportioned to the trust, including interest and penalties;

\* \* \*

§2157. Inventory value defined

The term "inventory value," as used in this Sub-part, means the cost of property purchased by the trustee and the market value of other property at the time it became subject to the trust, but in the case of a testamentary trust the trustee may use any value finally determined for the purposes of an estate ~~or inheritance~~ tax.

\* \* \*

§2431. Definitions

Unless the context clearly indicates otherwise, the following terms have the meaning ascribed to them in this Section:

\* \* \*

(7) "Tax" means the Federal estate tax ~~and the Louisiana estate transfer tax,~~ and includes interest and penalties imposed or accrued thereunder, ~~but it does not include the Louisiana inheritance tax.~~

\* \* \*

§2449. Individual retirement accounts; payment of benefits

\* \* \*

~~B. No account holder paying a beneficiary in accordance with this Section shall be liable to the estate or any heir of the decedent nor shall the account holder be liable for any estate, inheritance, or succession taxes which may be due the state.~~

~~C.~~ **B.** The provisions of this Section shall apply notwithstanding the fact the decedent designates a beneficiary by last will and testament.

\* \* \*

§3839. Tax obligations

1           This Chapter does not affect any obligation of a corporation or transfer agent  
2           with respect to ~~estate, inheritance, succession or other~~ taxes imposed by the laws of  
3           Louisiana.

4           Section 4. R.S. 23:638 is hereby amended and reenacted to read as follows:

5           §638. Payment under retirement or other benefit plans; discharge of insurer, trustee  
6           or employee

7           A. Whenever payment or refund is made to any employee, former employee  
8           or his beneficiary or estate pursuant to a written retirement, death or other employee  
9           benefit plan or savings plan, such payment or refund shall fully discharge the  
10          employer and any trustee or insurance company making such payment or refund  
11          from all adverse claims thereto ~~and from all liability for inheritance taxes due the~~  
12          state, unless, before such payment or refund is made, the employer or former  
13          employer, where the payment is made by the employer or former employer, has  
14          received at its principal place of business within this state, written notice by or on  
15          behalf of some other person that such other person claims to be entitled to such  
16          payment or refund or some part thereof or where a trustee or insurance company is  
17          making the payment, such notice has been delivered by the employer to the home  
18          office of such trustee or such insurance company or has otherwise been received by  
19          said parties. In the event the employee is deceased and a judgment of possession has  
20          been entered in his or her succession, payment of such money, or portions thereof,  
21          pursuant to the terms of the judgment of possession shall likewise fully protect the  
22          employer and any trustee or insurance company making such payment unless before  
23          such payment is made written notice of an adverse claim is received as provided  
24          herein.

25          B. Nothing contained in this Section shall affect any claim or right ~~or~~  
26          ~~inheritance tax~~ to or on any such payment or refund or part thereof as between all  
27          persons other than the employer and the trustee or insurance company making such  
28          payment or refund.

29          Section 5. R.S. 33:1501, 4545.23, and 4546.16 are hereby amended and reenacted

1 to read as follows:

2 §1501. Salary and expense fund of civil sheriff

3 There shall be a salary and expense fund for the office of the civil sheriff for  
4 the parish of Orleans. The sum of sixty-three thousand dollars shall be allowed for  
5 each calendar year toward the payment of compensation for all services required of  
6 the civil sheriff and toward the payment of all the expenses of his office, ~~forty~~  
7 ~~thousand dollars of which shall be paid into the salary and expense fund by the~~  
8 ~~inheritance tax collector from the avails of the inheritance tax collected in Orleans~~  
9 ~~Parish, and the remaining~~ twenty-three thousand dollars of which shall be paid into  
10 the salary and expense fund by the Board of Commissioners of the Orleans Levee  
11 District from millage levied by it. Such sums shall be remitted annually in advance  
12 or in monthly installments, to the civil sheriff for the parish of Orleans.

13 \* \* \*

14 §4545.23. Bonds exempt from taxation

15 Bonds, their transfer and the income therefrom, including any profit made on  
16 the sale thereof, shall at all times be exempt from all taxation by the state or any  
17 political subdivision thereof ~~excepting inheritance or estate taxes.~~

18 \* \* \*

19 §4546.16. Bonds exempt from taxation

20 Bonds, their transfer and the income therefrom, including any profit made on  
21 the sale thereof, shall at all times be exempt from all taxation by the state or any  
22 political subdivision thereof ~~excepting inheritance or estate taxes.~~

23 Section 6. R.S. 47:55(2) and 47:1673 are hereby amended and reenacted to read as  
24 follows:

25 §55. Deductions from gross income; taxes generally

26 In computing net income, there shall be allowed as deductions all taxes paid  
27 or accrued within the taxable year except:

28 \* \* \*

29 (2) Estate, ~~inheritance, legacy, succession~~ and gift taxes;

\* \* \*

§1673. Application of provisions of this Chapter

~~A.~~ The provisions of this Chapter shall be applicable in the assessment, collection, administration, and enforcement of all taxes, licenses, fees, penalties, and interest due the state of Louisiana under any Title of the Louisiana Revised Statutes of 1950, ~~except the provisions of Chapter 1 of Subtitle IV of Title 47 of the Louisiana Revised Statutes of 1950 relative to inheritance and estate taxes,~~ that have been delegated to the Department of Revenue, and the remedies and procedures prescribed herein shall be in addition to and supplementary to any special remedies and procedures prescribed in any other Title of the Louisiana Revised Statutes of 1950.

~~B. In the event that any provision of this Chapter is found to be in conflict with the provisions of Chapter 1 of Subtitle IV of Title 47 of the Louisiana Revised Statutes of 1950 or of any other Title, the provision of such Chapter 1 of Subtitle IV of said Title 47 or other Title shall prevail over that herein contained, but the general validity or applicability of such provision of this Chapter in the assessment, collection, administration, or enforcement of other Titles shall not be affected by such conflict.~~

Section 7. Code of Civil Procedure Articles 2951, 2953 and 2954, and R.S. 6:653.4(F), 765(C), and 767(E), and R.S. 8:814, and R.S. 9:1552(E), 2432 through 2439, and 2449(C), and R.S. 12:603(F), and R.S. 40:33(H), and R.S. 47:2431 through 2437, and 2451 are hereby repealed in their entirety.

Section 8. The Louisiana State Law Institute is hereby directed to delete the semicolon and the phrase "necessity for paying inheritance tax" from the heading of R.S. 12:603 in order to reflect the repeal of R.S. 12:603(F).

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

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#### DIGEST

Present law provides references to provisions relating to inheritance taxes which have been previously repealed.

Proposed law repeals the references to inheritance taxes.

(Amends C.C.P. Arts. 283, 3061, 3228, and 3396.18(B), and R.S. 6:312(A), 314(E), 315.1(C), 321(A), 322 - 324, 653.1(E), 664(A), 765(B), 766(A)(4) and (5)(b), 766.1(E), 767(C) and (D), 768(B), and 769(A) and (E) - (G), and R.S. 9:1513(A) - (C), 1514(A)(1), (2), and (4), and (B), 1515(C) and (D), 1551(B), 1552(C) and (D), 2156(C)(10), 2157, 2431(7), 2449(B), and 3839, and R.S. 23:638, and R.S. 33:1501, 4545.23, 4546.16, and R.S. 47:55(2) and 1673; repeals C.C.P. Arts. 2951, 2953 and 2954, and R.S. 6:653.4(F), 765(C), and 767(E), and R.S. 8:814, and R.S. 9:1552(E), 2432 - 2439, and 2449(C), and R.S. 12:603(F), and R.S. 40:33(H), and R.S. 47:2431 - 2437, and 2451)