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## DIGEST

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HB 265 Original

2019 Regular Session

DeVillier

**Abstract:** Authorizes state and local collectors to refund taxes that were overpaid due to the tax being paid pursuant to an unconstitutional law, invalid or unenforceable rule or regulation, or a mistake of law arising from the misinterpretation by the collector of a law, rule, or regulation.

Present law defines an "overpayment", for purposes of state and local collectors, as a payment of tax, penalty, or interest when none is due, the excess of the amount of tax, penalty, or interest paid over the amount due, or the payment of a penalty that is later waived or remitted by the collector.

Present law provides for specific instances where the collector is required to refund overpayments out of any current collections of the particular tax which was overpaid.

Present law prohibits refunds for the overpayment of taxes as a result of a mistake of law arising from the misinterpretation by the collector of a law, rule, or regulation. Further requires, in cases of misinterpretation of law, rule, or regulation, that a taxpayer pay the disputed taxes under protest or by appeal to the Board of Tax Appeals.

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))