

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 405** SLS 22RS 620

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 18, 2022 7:15 AM	Author: HENRY, CAMERON
Dept./Agy.: Board of Tax Appeals	Analyst: Prashant Sastry
Subject: Taxpayer and Collector Notification for Tax Appeals	

TAX/TAXATION OR NO IMPACT See Note
Provides relative to proceedings of the Board of Tax Appeals. (gov sig)

Page 1 of 1

Proposed law removes other parties from being afforded notice and opportunity to be heard in each proceeding for the redetermination of an assessment, the consideration of a payment under protest petition, or for the determination of an overpayment.

Proposed law repeals present law which provides that an action filed pursuant to present law shall be deemed in any court of Louisiana to be a suit pending in a court of this state for the purpose of Civil Procedure Article 531.

Proposed law provides the provisions of proposed law are procedural and apply both retroactively and prospectively.

EXPENDITURES	2022-23	2023-24	2024-25	2025-26	2026-27	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW					
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total						
REVENUES	2022-23	2023-24	2024-25	2025-26	2026-27	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law may result in an indeterminable impact on the Board of Tax Appeals (BTA). Under present law, the BTA is required to give notice and an opportunity to be heard in each proceeding to the taxpayer, the collector, and other parties. The proposed law removes other parties from being notified and the opportunity of being heard. This may result in a decreased workload for the BTA. At the time of the publication of this fiscal note, an official response to a request for information has not been provided by the BTA.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Evan Brasseaux

Evan Brasseaux
Interim Deputy Fiscal Officer