

ACT No. 564

2022 Regular Session

HOUSE BILL NO. 329

BY REPRESENTATIVE ZERINGUE

1 AN ACT

2 To amend and reenact R.S. 47:1483(A) and (C) and to repeal R.S. 47:1483(D), relative to
3 payment of judgments issued by the Board of Tax Appeals; to provide for the
4 payment of certain claims approved by the board; to provide for requirements and
5 limitations; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1483(A) and (C) are hereby amended and reenacted to read as
8 follows:

9 §1483. Payment of approved claims; notification to the legislature; offset of certain
10 claims

11 A.⁽¹⁾ ~~If the a claim that exceeds twenty thousand dollars is approved and it~~
12 ~~should be an amount not exceeding twenty thousand dollars; by~~ the Board of Tax
13 Appeals ~~shall issue a judgment for payment of an approved claim, stating in the~~
14 ~~judgment the amount, purposes, and reasons for the judgment. If said claim shall~~
15 ~~amount to more than twenty thousand dollars and is approved by the board, the~~
16 ~~chairman of the board, giving all the facts and circumstances in connection therewith~~
17 ~~with the approved claim, shall report the judgment to the legislature for its~~
18 ~~consideration as provided for in this Part. Claims approved by the Board of Tax~~
19 ~~Appeals that do not exceed twenty thousand dollars shall be paid in accordance with~~
20 ~~the provisions of Subsection B of this Section. Provided that where such~~ If a claim
21 accrues to more than one person, as for example, the heirs or legatees of another, and
22 the claim is determined by the board to be properly due and owing, payment thereof

1 to the party or parties asserting the same claim before the board shall not be denied
 2 because of the failure or refusal of others to join in and assert ~~such the~~ claim; ~~but in~~
 3 ~~such event~~ however, only the portion due ~~such the~~ claimant or claimants shall be
 4 paid ~~and then only if the amount to be paid to each such claimant does not exceed~~
 5 ~~twenty thousand dollars.~~

6 * * *

7 C. ~~When the board approves a claim against the state and the amount of the~~
 8 ~~claim exceeds twenty thousand dollars but does not exceed two hundred fifty~~
 9 ~~thousand dollars, the claim shall be submitted to the litigation subcommittee of the~~
 10 ~~Joint Legislative Committee on the Budget for review prior to the next regular~~
 11 ~~session of the legislature. If the claim is approved by the litigation subcommittee, the~~
 12 ~~approved claim shall be paid out of current collections without interest following~~
 13 ~~submission of the authorization to the secretary.~~

14 D. When the board has approved a claim against the state for erroneous
 15 payments of state taxes and the claim is not paid in full pursuant to this Section, is
 16 not paid pursuant to any provision of R.S. 47:1484, ~~and~~ or is not fully appropriated
 17 during the next regular session of the legislature following the date of the board's
 18 approval, the secretary and the claimant may agree that the payment of the claim
 19 may be taken as a nonrefundable offset against the particular tax at issue. If this
 20 offset exceeds the amount of taxes due for the claimant, any unused amount may be
 21 carried forward against subsequent tax liability for the same tax for a period not to
 22 exceed five years. The provisions of this Subsection shall not apply ~~when~~ if the
 23 amount of the claim exceeds one million dollars.

24 Section 2. R.S. 47:1483(D) is hereby repealed.

25 Section 3. This Act shall become effective upon signature by the governor or, if not
 26 signed by the governor, upon expiration of the time for bills to become law without signature
 27 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____