

2025 Regular Session

HOUSE BILL NO. 416

BY REPRESENTATIVE FARNUM

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT: Prohibits class action lawsuits from being brought against the  
Dept. of Revenue or the office of debt recovery within the Dept. of Revenue

## 1 AN ACT

2 To amend and reenact R.S. 47:1407 and to enact R.S. 47:1515 and 1676(M), relative to the  
3 enforcement and adjudication of certain tax matters; to prohibit certain lawsuits  
4 against the Department of Revenue and the office of debt recovery; to provide for the  
5 jurisdiction of the Board of Tax Appeals; to limit the Board of Tax Appeal's  
6 jurisdiction with respect to certain tax matters; to provide for effectiveness; and to  
7 provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1407 is hereby amended and reenacted and R.S. 47:1515 and  
10 1676(M) are hereby enacted to read as follows:

11 §1407. Jurisdiction of the board

12 A. The jurisdiction of the board shall extend to the following:

13 (1) All matters relating to appeals for the redetermination of assessments, the  
14 determination of overpayments, payment under protest petitions, or other matters  
15 within its jurisdiction, as provided in R.S. 47:1431 through 1438 or other applicable  
16 law.

17 (2) All matters relating to the waiver of penalties, as provided in R.S.  
18 47:1451.

19 (3)(a) All matters related to state or local taxes or fees.

1 (b) All other jurisdiction otherwise provided by law, including jurisdiction  
2 concerning ad valorem taxes pursuant to Subtitle III of this Title, rules to cease  
3 business, ordinary collection suits, summary tax proceedings, rules to seek  
4 uniformity of interpretation of common sales and use tax law or local sales and use  
5 tax law, as provided in R.S. 47:337.101(A)(2), and petitions concerning the validity  
6 of a collector's rules, regulations, or private letter rulings, as provided in R.S.  
7 47:337.102.

8 (4) All matters relating to claims against the state, as provided in R.S.  
9 47:1481 through 1486.

10 (5) Incidental demands authorized by law in any action pending before the  
11 board in the same manner as in a district court pursuant to Code of Civil Procedure  
12 Article 1031.

13 (6) All matters relating to appeals of administrative hearings, assessments,  
14 and refund denials by the Louisiana Sales and Use Tax Commission for Remote  
15 Sellers.

16 (7) A petition for declaratory judgment or other action relating to any state  
17 or local tax or fee, concerning taxing districts and related proceeds, or relating to  
18 contracts related to tax matters; and including disputes related to the constitutionality  
19 of a law or ordinance or validity of a regulation concerning any related matter or  
20 concerning any state or local tax or fee.

21 B. The board shall not have jurisdiction to hear class action lawsuits brought  
22 or maintained against the secretary of the Department of Revenue by or on behalf of  
23 taxpayers or any other interested party arising from or related to the administration  
24 of tax laws and all related matters.

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26 §1515. Prohibition of class action lawsuits

27 Notwithstanding any law to the contrary, no class action lawsuit shall be  
28 brought or maintained against the secretary of the Department of Revenue in the  
29 Board of Tax Appeals or any state or federal court by or on behalf of taxpayers or

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any other interested party arising from or related to the administration of tax laws

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and all related matters.

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§1676. Debt recovery

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M. Notwithstanding any law to the contrary, no class action lawsuit may be

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brought or maintained against the office in any state or federal court by or on behalf

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of any person arising from or related to the administration of this Section and all

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related matters.

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Section 2. The provisions of Section 1 of this Act shall be given prospective and

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retroactive application.

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Section 3. This Act shall become effective upon signature by the governor or, if not

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signed by the governor, upon expiration of the time for bills to become law without signature

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by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

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vetoed by the governor and subsequently approved by the legislature, this Act shall become

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effective on the day following such approval.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 416 Original

2025 Regular Session

Farnum

**Abstract:** Prohibits class action lawsuits from being brought or maintained against the Dept. of Revenue (DOR) in the Board of Tax Appeals (BTA) or any state or federal court by or on behalf of taxpayers arising from or related to the administration of tax laws.

Present law extends jurisdiction of the BTA to matters such as those relating to appeals for the redetermination of assessments, the determination of overpayments, payment under protest petitions, matters relating to the waiver of penalties, matters related to state or local taxes or fees, and to claims against the state for certain erroneous payments.

Proposed law retains present law.

Proposed law prohibits any class action lawsuit from being brought or maintained against DOR in the BTA or any state or federal court by or on behalf of taxpayers or any other interested party arising from or related to the administration of tax laws and all related matters. Further excludes the BTA from having jurisdiction to hear class action lawsuits brought or maintained against DOR.

Present law establishes the office of debt recovery within DOR for the purpose of collecting taxes payable to DOR and to collect certain delinquent debts on behalf of other state agencies. Present law requires agencies that do not have a collection contract with the attorney general's office for the collection of delinquent debts to refer all delinquent debts to the office.

Proposed law retains present law but prohibits a class action lawsuit from being brought or maintained against the office, in any state or federal court by or on behalf of any person arising from or related to the administration of debt collection by the office.

Proposed law shall have prospective and retroactive application.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1407; Adds R.S. 47:1515 and 1676(M))