

ACT No. 361

2025 Regular Session

HOUSE BILL NO. 416

BY REPRESENTATIVE FARNUM

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.

20 (b) All other jurisdiction otherwise provided by law, including jurisdiction
21 concerning ad valorem taxes pursuant to Subtitle III of this Title, rules to cease
22 business, ordinary collection suits, summary tax proceedings, rules to seek
23 uniformity of interpretation of common sales and use tax law or local sales and use
24 tax law, as provided in R.S. 47:337.101(A)(2), and petitions concerning the validity

of a collector's rules, regulations, or private letter rulings, as provided in R.S. 47:337.102.

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

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

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

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

B. The board shall not have jurisdiction to hear class action lawsuits brought against the secretary of the Department of Revenue 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.

* * *

§1515. Prohibition of class action lawsuits

Notwithstanding any law to the contrary, no class action lawsuit shall be brought against the secretary of the Department of Revenue in the Board of Tax Appeals 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.

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§1676. Debt recovery

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1 M. Notwithstanding any law to the contrary, no class action lawsuit may be
2 brought against the office in any state or federal court by or on behalf of any person
3 arising from or related to the administration of this Section and all related matters.

4 Section 2. The provisions of Section 1 of this Act shall be given prospective
5 application only.

6 Section 3. This Act shall become effective upon signature by the governor or, if not
7 signed by the governor, upon expiration of the time for bills to become law without signature
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
10 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____