

## RÉSUMÉ DIGEST

**ACT 361 (HB 416)**

**2025 Regular Session**

**Farnum**

Existing 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.

New law prohibits any class action lawsuit from being brought 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.

Existing 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. Existing 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.

New law prohibits a class action lawsuit from being brought 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.

New law is limited to prospective application.

Effective upon signature of governor (June 20, 2025).

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