

2026 Regular Session

SENATE BILL NO. 128

BY SENATOR FOIL

TAX/TAXATION. Provides relative to authorized changes of address by the Department of Revenue. (gov sig)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:818.52(D), the introductory
3 paragraph of 1516.1(B), 1532(A), 1562(A), 1565(A), 1566(B), and the introductory
4 paragraph of 1602(D)(2), relative to certain notices sent by the Department of
5 Revenue; to provide relative to authorized changes of address by the Department of
6 Revenue; to provide for private entities from which addresses may be obtained; to
7 provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The introductory paragraph of R.S. 47:818.52(D), the introductory
10 paragraph of 1516.1(B), 1532(A), 1562(A), 1565(A), 1566(B), and the introductory
11 paragraph of 1602(D)(2) are hereby amended and reenacted to read as follows:

12 §818.52. Fuel use violations; penalty

13 * * *

14 D. Upon issuance of the violation ticket by the secretary or his authorized
15 designee or any weights and standard police officer or any motor carrier safety police
16 officer, the secretary will send a notice of fine by certified mail to the address listed
17 on the violation report, or to the taxpayer's last known address, or to any address

1 §1565. Notice of assessment and right to appeal

2 A. Having assessed the amount determined to be due, the secretary shall send
3 a notice by certified mail to the taxpayer against whom the assessment is imposed
4 at the address given in the last report filed by the taxpayer, or to any address
5 obtainable from any private entity ~~which will provide such address free of charge~~ or
6 from any federal, state, or local government entity, including but not limited to the
7 United States Postal Service or from United States Postal Service certified software.
8 However, if the notice is to be mailed to an address outside the United States, the
9 secretary shall send notice by First-Class Mail International with Electronic United
10 States Postal Service Delivery Confirmation. If no report has been timely filed, the
11 secretary shall send a notice by certified mail to the taxpayer against whom the
12 assessment is imposed at any address obtainable from any private entity ~~which will~~
13 ~~provide such address free of charge~~ or from any federal, state, or local government
14 entity, including but not limited to the United States Postal Service or from United
15 States Postal service certified software. However, if the notice is to be mailed to an
16 address outside the United States, the secretary shall send notice by First-Class Mail
17 International with Electronic United States Postal Service Delivery Confirmation.
18 This notice shall inform the taxpayer of the assessment and that he has sixty calendar
19 days from the date of the notice to either pay the amount of the assessment or to
20 appeal to the Board of Tax Appeals for a redetermination of the assessment. All such
21 appeals shall be made in accordance with the provisions of Chapter 17, Subtitle II
22 of this Title.

23 * * *

24 §1566. Assessment and notice when tax is in jeopardy

25 * * *

26 B. As soon as is feasible after such assessment, and not later than two
27 calendar days thereafter, the secretary shall send by certified mail a notice to the
28 taxpayer against whom the assessment lies, at the address given in the last report
29 filed by said taxpayer, or to any such address as may be obtainable from any private

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

DIGEST

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Present law requires the Department of Revenue to send certain notices to a taxpayer's last know address or to any address obtainable from any private entity if the address is provided by the private entity free of charge. The notices include:

- (1) Notice of ticket for fuel use violations.
- (2) Notice of in-state debt collection.
- (3) Notice of determination and notice of tax due.
- (4) Notice of assessment and right to appeal.
- (5) Notice of when tax is in jeopardy.
- (6) Notice of penalty for failure to make timely return and nonpayment or underpayment of taxes due.

Proposed law retains present law but repeals the provision requiring the private entity to provide the address free of charge.

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

(Amends R.S. 47:818.52(D)(intro para), 1516.1(B)(intro para), 1532(A), 1562(A), 1565(A), 1566(B), and 1602(D)(2)(intro para))