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

SB 128 Original 2026 Regular Session Foil

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))