

SENATE BILL NO. 196

BY SENATOR FOIL

1 AN ACT

2 To amend and reenact R.S. 47:337.51(A)(1), the introductory paragraph of (2), and (3), and
3 the introductory paragraph of (B)(1), 337.53(C), the introductory paragraph of
4 1516.1(B) and 1516.1(B)(3), 1565(A) and (B), and 1625(A) and (B), relative to the
5 notice of assessment and disallowance of a refund claim; to provide the time period
6 for appealing a notice of assessment for local sales and use taxes; to provide the time
7 period for appealing a notice of assessment when the tax is in jeopardy for local sales
8 and use taxes; to provide for the time period for appealing a notice of assessment
9 issued by the Department of Revenue; to provide for the time period for assessment
10 of a collection fee by the Department of Revenue; to provide for the time period to
11 appeal the disallowance of a refund claim by the Department of Revenue; to provide
12 relative to authorized changes of address by the Department of Revenue; to provide
13 for applicability; and to provide for related matters.

14 Be it enacted by the Legislature of Louisiana:

15 Section 1. R.S. 47:337.51(A)(1), the introductory paragraph of (2), and (3), and the
16 introductory paragraph of (B)(1), 337.53(C), the introductory paragraph of 1516.1(B) and
17 1516.1(B)(3), 1565(A) and (B), and 1625(A) and (B) are hereby amended and reenacted to
18 read as follows:

19 §337.51. Notice of assessment and right to appeal

20 A.(1) Having assessed the amount determined to be due, the collector shall
21 send a notice by certified mail to the taxpayer against whom the assessment is

1 imposed at the address given in the last report filed by the taxpayer, or to any address
 2 obtainable from any private entity which will provide such address free of charge or
 3 from any federal, state, or local government entity, including but not limited to the
 4 United States Postal Service or from the United States Postal Service certified
 5 software. This notice shall inform the taxpayer of the assessment and the right to do
 6 any of the following:

7 (a) Pay the amount of the assessment within ~~sixty~~ **ninety** calendar days from
 8 the date of the notice.

9 (b) Appeal to the Board of Tax Appeals for redetermination of the assessment
 10 within ~~sixty~~ **ninety** calendar days from the date of the notice.

11 (c) Pay under protest in accordance with R.S. 47:337.63 within ~~sixty~~ **ninety**
 12 calendar days from the date of the notice, and then either file suit or file a petition
 13 with the Board of Tax Appeals, all as provided for in that Section.

14 (d) Agree in writing with the collector to a mediation within fifteen calendar
 15 days from the date of the notice pursuant to the provisions of R.S. 47:337.51.1.

16 (2) If no report has been timely filed, the collector shall send a notice by
 17 certified mail to the taxpayer against whom the assessment is imposed at any address
 18 obtainable from any private entity which will provide such address free of charge or
 19 from any federal, state, or local government entity, including but not limited to the
 20 United States Postal Service or from the United States Postal Service certified
 21 software. This notice shall inform the taxpayer of the assessment and that he has
 22 ~~sixty~~ **ninety** calendar days from the date of the notice to do any of the following:

23 * * *

24 (3) If the taxpayer has not paid under protest in accordance with the
 25 provisions of R.S. 47:337.63, or pursued an alternative remedy in accordance with
 26 R.S. 47:337.64, or filed an appeal with the Board of Tax Appeals within the ~~sixty~~
 27 **ninety**-day period provided for in Paragraph (1) of this Subsection, the assessment
 28 shall be final and shall be collectible by distraint and sale as provided in this Part. If
 29 an appeal for a redetermination of the assessment has been timely and properly filed,
 30 the assessment shall not be collectible by distraint and sale until such time as the

1 assessment has been redetermined or affirmed by the Board of Tax Appeals or the
2 court which last reviews the matter.

3 * * *

4 B.(1) If any dealer disputes any findings or assessment of the collector, he
5 may, within ~~sixty~~ **ninety** days of the receipt of notice of the assessment or finding,
6 do any of the following:

7 * * *

8 §337.53. Assessment and notice when tax is in jeopardy

9 * * *

10 C. The taxpayer against whom the assessment lies can stay distraint of his
11 property, or sale of his property already distrained, as the case may be, only by the
12 immediate payment of the assessment or by posting with the collector a surety bond
13 for twice the amount of such assessment, or of a lower amount acceptable to the
14 collector, with such sureties as the collector deems necessary. The taxpayer shall
15 have ~~sixty~~ **ninety** calendar days from the date of payment, or the date of posting
16 bond, to appeal to the Board of Tax Appeals for a redetermination of the assessment.
17 During this period, the collector shall hold any payment made in an escrow account.
18 If the taxpayer does not appeal, the collector shall immediately credit such payment
19 to tax collections or proceed to collect from sureties, if any were given. In the event
20 of an appeal, such payment or demand for payment from sureties given shall be held
21 in abeyance pending the redetermination or affirmation of the assessment by the
22 Board of Tax Appeals or the court which last reviews the matter. Final payment, or
23 collection from sureties, will be for the amount of the affirmed or redetermined
24 assessment.

25 * * *

26 §1516.1. In-state debt collection

27 * * *

28 B. Once an obligation has become collectible by distraint and sale, as
29 provided in this Chapter, the secretary shall send a notice to the taxpayer at the
30 address given in the last report filed by ~~said~~ **the** taxpayer, or to any address

1 obtainable from any private entity ~~which will provide such address free of charge~~ or
2 from any federal, state, or local government entity, including but not limited to the
3 United States Postal Service or from United States Postal Service certified software
4 informing him of the following:

5 * * *

6 (3) That if the debt is not paid within ~~sixty~~ **ninety** days of the date of the
7 notice, a collection fee not to exceed twenty-five percent of the total liability will be
8 charged to the account.

9 * * *

10 §1565. Notice of assessment and right to appeal

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

1 II of this Title.

2 B. If the taxpayer has not filed an appeal with the Board of Tax Appeals
3 within the ~~sixty~~ **ninety** day period, the assessment shall be final and shall be
4 collectible by distraint and sale as hereinafter provided. If an appeal for a
5 redetermination of the assessment has been filed, the assessment shall not be
6 collectible by distraint and sale until such time as the assessment has been
7 redetermined or affirmed by the Board of Tax Appeals or the court which last
8 reviews the matter.

9 * * *

10 §1625. Appeals from the collector's disallowance of refund claim

11 A.(1) If the collector fails to act on a properly filed claim for refund or credit
12 within one year from the date received by him or if the collector denies the claim in
13 whole or in part, the taxpayer claiming ~~such~~ **the** refund or credit may appeal to the
14 Board of Tax Appeals for a hearing on the claim filed. No appeal may be filed before
15 the expiration of one year from the date of filing ~~such~~ **of the** claim unless the
16 collector renders a decision thereon within that time, nor after the expiration of ~~sixty~~
17 **ninety** days from the date of mailing by ~~registered~~ **certified** mail by the collector to
18 the taxpayer of a notice of the disallowance of the part of the claim to which ~~such~~ **the**
19 appeal relates.

20 (2) A taxpayer's proper appeal to the Board of Tax Appeals within ~~sixty~~
21 **ninety** days from the date on any notice of disallowance issued shall also establish
22 that the appeal was filed within ~~sixty~~ **ninety** days from the date of certified ~~or~~
23 ~~registered~~ mailing of the notice.

24 B. A notice of disallowance, if issued, shall inform the taxpayer that he has
25 ~~sixty~~ **ninety** days from the date of the certified ~~or registered~~ mailing of that notice
26 to appeal to the Board of Tax Appeals, and that any consideration, reconsideration,
27 or action by the collector with respect to ~~such~~ **the** claim following the mailing of a
28 notice by ~~registered~~ **certified** mail of disallowance shall not operate to extend the
29 period within which an appeal may be taken.

30 * * *

1 Section 2. The provisions of this Act shall be applicable to any notice mailed on or
2 after January 1, 2028.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____