

RÉSUMÉ DIGEST

ACT 12 (SB 128)

2026 Regular Session

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Existing law requires the Department of Revenue to send certain notices to a taxpayer's last known 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.

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

Effective April 30, 2026.

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