

RÉSUMÉ DIGEST

ACT 97 (SB 196)

2026 Regular Session

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Existing law requires that a taxpayer do one of the following upon receipt of a notice of assessment and right to appeal for local sales and use taxes:

- (1) Pay the amount of the assessment within 60 calendar days from the date of the notice.
- (2) Appeal to the Board of Tax Appeals, hereinafter "BTA", for redetermination of the assessment within 60 calendar days from the date of the notice.
- (3) Pay under protest within 60 calendar days from the date of the notice, then either file suit or file a petition with the BTA.
- (4) Agree in writing with the collector to a mediation within 15 calendar days from the date of the notice.

New law changes the amount of time from the notice date for paying the assessment, appealing to the BTA for a redetermination, or paying under protest and filing suit or a petition from 60 days to 90 days. Otherwise, retains existing law.

Prior law allowed a taxpayer 60 days from the date of payment or posting bond to appeal to the BTA for a redetermination of the assessment when the tax was in jeopardy and property has been distrained.

New law changes the time period to appeal to the BTA for a redetermination of the assessment when the tax is in jeopardy and property has been distrained from 60 days to 90 days.

Prior law allowed a taxpayer 60 days from the date of a notice of assessment from the Department of Revenue, hereinafter "department", to either pay the assessment amount or appeal to the BTA for a redetermination.

New law changes the time period to either pay the assessment amount or appeal to the BTA for a redetermination from 60 days to 90 days.

Existing law requires the department to send notices of assessment and right to appeal to a taxpayer's last known address or to any address obtainable from any private entity if the address is provided free of charge.

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

Prior law allowed a taxpayer 60 days after the department disallowed a refund claim to appeal the disallowance with the BTA.

New law changes the time period to appeal the disallowance of the refund claim from 60 days to 90 days.

Prior law required the department to send notices of disallowance of refund by registered or certified mail.

New law disallows the department from sending notices of disallowance of refund by registered mail and instead only allows the notice to be sent by certified mail.

Existing law requires that once an obligation has become collectible by distraint and sale pursuant to existing law, the department shall send notices of assessment and right to appeal to a taxpayer's last known address or to any address obtainable from a private entity if the address is provided free of charge. Stipulates that if the debt is not paid within 60 days of the date of the notice, a collection fee not exceeding 25% of the total liability will be charged.

New law repeals the requirement for the private entity to provide the address free of charge and extends the period for payment of the debt before the collection fee is assessed from

within 60 days of the date of the notice to within 90 days of the date of the notice and otherwise retains existing law.

New law applies to notices mailed on or after Jan. 1, 2028.

Effective Aug. 1, 2026.

(Amends R.S. 47:337.51(A)(1), (2)(intro para), and (3) and (B)(1)(intro para), 337.53(C), 1516.1(B)(intro para) and (3), 1565(A) and (B), and 1625(A) and (B))