
HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 863 by Representative Danahay

1 AMENDMENT NO. 1

2 On page 1, at the beginning of line 6, after "1451," insert "and R.S. 49:967(A) and
3 968(B)(9)," and after "R.S. 47:337.2(A)(1)(c)," insert "337.77(G),"

4 AMENDMENT NO. 2

5 On page 1, at the beginning of line 7, after "1414(E)," insert "1417,"

6 AMENDMENT NO. 3

7 On page 2, at the beginning of line 10, after "be a" delete "local tax division" and insert
8 "Local Tax Division"

9 AMENDMENT NO. 4

10 On page 2, line 22, after "R.S. 47:337.2(A)(1)(c)," insert "337.77(G),"

11 AMENDMENT NO. 5

12 On page 2, line 23, after "1414(E)," insert "1417,"

13 AMENDMENT NO. 6

14 On page 3, line 3, after "distributed" insert "from the current collections of the tax"

15 AMENDMENT NO. 7

16 On page 3, line 23, after "assessments" and before the comma " ," insert "or denials or
17 inaction on a refund claim"

18 AMENDMENT NO. 8

19 On page 6, line 19, after "R.S. 47:337.63 or" and before the comma " ," delete "337.64" and
20 insert a comma " ," and "pursued an alternative remedy in accordance with R.S. 47:337.64"

21 AMENDMENT NO. 9

22 On page 9, at the end of line 19, insert a comma " ,"

23 AMENDMENT NO. 10

24 On page 9, at the beginning of line 21, insert "at that time"

25 AMENDMENT NO. 11

26 On page 11, at the end of line 22, delete the comma " ," and delete line 23 in its entirety, and
27 from the beginning of line 24, delete "administered by the collector" and insert the
28 following:

29 "to determine whether the taxpayer owes any other liability for the same type of tax"

1 AMENDMENT NO. 12

2 On page 12, between lines 13 and 14, insert the following:

3 "G. A claim for a refund or credit in a properly addressed envelope with
4 sufficient postage delivered by the United States Postal Service is deemed filed by
5 the taxpayer and received by the collector on the date postmarked by the United
6 States Postal Service. Additionally, a claim for refund or credit is deemed filed by
7 the taxpayer and received by the collector through any means provided for by any
8 regulation promulgated pursuant to R.S. 47:337.97 through 337.100."

9 AMENDMENT NO. 13

10 On page 13, line 3, after "ordering the" delete "refunding" and insert "refund" and after
11 "overpayment or" insert "ordering"

12 AMENDMENT NO. 14

13 On page 13, line 4, after "interest," delete "and penalty" and insert "penalty, attorney fees,
14 and other amounts"

15 AMENDMENT NO. 15

16 On page 14, line 1, after "calendar" change "day" to "days"

17 AMENDMENT NO. 16

18 On page 17, at the beginning of line 12, after "A." insert "(1)"

19 AMENDMENT NO. 17

20 On page 17, line 13, after "Appeals." insert

21 "(2)"

22 AMENDMENT NO. 18

23 On page 17, between lines 15 and 16, insert the following:

24 "(3) The member appointed pursuant to R.S. 47:1402(D) shall be the hearing
25 judge of the Local Tax Division of the board. For the purposes of the Local Tax
26 Division, the judge shall exercise all jurisdiction, authority, and powers of the board
27 and its chairman, including the hearing of cases to be adjudicated in the division and
28 the rendering of orders and judgments in such cases. The remainder of the board
29 may temporarily exercise these functions during any vacancy in this appointment,
30 but may only hear and render judgment in a case in the division if this appointment
31 remains vacant for more than ninety days."

32 AMENDMENT NO. 19

33 On page 17, at the beginning of line 27, delete "case" and insert "pre-trial matter"

34 AMENDMENT NO. 20

35 On page 18, between lines 4 and 5, insert the following:

36 "(6)(a)(i) Upon the joint motion of all parties in any matter, or pursuant to
37 an election made by the local collector in accordance with the provisions of

1 Subparagraph (b) of this Paragraph, a case filed with the board shall be heard in the
 2 board's Local Tax Division.

3 (ii) A case designated to be heard in the Local Tax Division shall be
 4 adjudicated as provided for in RS. 47:1403(A)(3).

5 (iii) A case designated to be heard in the Local Tax Division may thereafter
 6 instead be heard and adjudicated by the entire board only upon the joint motion of
 7 all parties. However, any board member may exercise the powers granted in R.S.
 8 47:1408, and the chairman may issue other non-dispositive orders concerning cases
 9 in the division upon the joint motion of all parties or, in the absence of and at the
 10 direction of the hearing judge.

11 (b) A local collector may elect in advance to have all cases against that local
 12 collector heard in the Local Tax Division. Such election shall be made, or repealed,
 13 in the form of an affidavit executed by the local collector. The affidavit shall be
 14 effective only for those cases filed with the board against that local collector at least
 15 ninety days after the filing of the affidavit with the board's secretary-clerk. The
 16 secretary-clerk shall publish a list on the board's website identifying the respective
 17 dates on which any such affidavits were filed."

18
 19 AMENDMENT NO. 21

20 On page 18, line 18, after "B.(1)" delete "In any case against the state collector, the" and
 21 insert "The"

22 AMENDMENT NO. 22

23 On page 18, delete lines 21 and 22 in their entirety and insert the following:

24 "(2) Upon the request of any party, the board shall issue written reasons in
 25 addition to its judgment in a case."

26 AMENDMENT NO. 23

27 On page 19, between lines 13 and 14, insert the following:

28 "§1417. Recusal; board members

29
 30 A. In accordance with the provisions of the Louisiana Code of Civil
 31 Procedure, a board member may voluntarily recuse himself and withdraw from any
 32 proceeding in which he cannot accord a fair and impartial hearing or consideration.

33 B.(1) Any party may also request the recusal of a board member by filing a
 34 motion for recusal promptly upon learning of the basis for the disqualification,
 35 stating with particularity the grounds upon which it is claimed that a fair and
 36 impartial hearing cannot be accorded.

37 (2) The issue shall be determined promptly by the remaining board members
 38 in accordance with the rules of the Louisiana Code of Civil Procedure concerning the
 39 recusal of district judges.

40 C.(1) Upon the entry of an order of recusal concerning a board member or
 41 members, the remaining board members may hear and decide the case, or the
 42 chairman may assign the case to be heard in accordance with R.S. 47:1403(B)(2),
 43 and the board member acting as hearing judge shall render the judgment of the
 44 board.

1 B. Prior to the adoption, amendment, or repeal of any rule or the adoption,
2 increasing, or decreasing of any fee, the agency shall submit a report relative to such
3 proposed rule change or fee adoption, increase, or decrease to the appropriate
4 standing committees of the legislature and the presiding officers of the respective
5 houses as provided in this Section. The report shall be so submitted on the same day
6 the notice of the intended action is submitted to the Louisiana Register for
7 publication in accordance with R.S. 49:953(A)(1). The report shall be submitted to
8 each standing committee electronically if electronic means are available. If no
9 electronic means are available, the report shall be submitted at the committee's office
10 in the state capitol by certified mail with return receipt requested or by messenger
11 who shall provide a receipt for signature. The electronic receipt by the committee,
12 return receipt or the messenger's receipt shall be proof of receipt of the report by the
13 committee.

14 * * *

15 (9) The Department of Civil Service and all of the agencies made a part of
16 it shall submit the report to the House Committee on House and Governmental
17 Affairs and the Senate Committee on Senate and Governmental Affairs; however,
18 the Board of Tax Appeals shall submit the report to the House Committee on Ways
19 and Means and the Senate Committee on Revenue and Fiscal Affairs.

20 * * *

21 Section 4."

22 AMENDMENT NO. 28

23 On page 24, at the beginning of line 14, change "Section 4." to "Section 5."

24 AMENDMENT NO. 29

25 On page 24, at the beginning of line 21, change "Section 5." to "Section 6."

26 AMENDMENT NO. 30

27 On page 25, at the beginning of line 1, change "Section 6." to "Section 7."

28 AMENDMENT NO. 31

29 On page 25, between lines 7 and 8, insert the following:

30 "Section 8. The one hundred eighty day deadline to appeal a local collector's
31 inaction on a refund claim to the Board of Tax Appeals pursuant to R.S. 47:81(A)(2)
32 shall not restrict any appeal filed with the Board of Tax Appeals prior to January 1,
33 2015.

34 Section 9. Any case filed with the Board of Tax Appeals against a local
35 collector prior to January 1, 2015, shall be heard in the board's Local Tax Division
36 pursuant to the provisions of R.S. 47:1403(6)(a) unless the local collector in its initial
37 answer to the taxpayer's petition prays to have the case heard by the entire board."

38 AMENDMENT NO. 32

39 On page 25, at the beginning of line 8, change "Section 7." to "Section 10."

40 AMENDMENT NO. 33

41 On page 25, at the beginning of line 10, change "Section 8." to "Section 11."

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 AMENDMENT NO. 34

2 On page 25, line 11, after "Bill No." delete "__" and insert "798"

3 AMENDMENT NO. 35

4 On page 25, at the end of line 12, insert the following:

5 "If vetoed by the governor and subsequently approved by the legislature, this Act
6 shall become effective on July 1, 2014, or on the day following such approval by the
7 legislature, whichever is later."