

# ACT No. 91

2018 Regular Session

HOUSE BILL NO. 374

BY REPRESENTATIVE ABRAMSON

## AN ACT

To require the Board of Tax Appeals to tax costs for deposits and filing fees related to appeals for certain claims for the solar energy system tax credit; to designate those claims which qualify for payment of costs; to provide for an effective date; to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Within thirty days of the effective date of this Act, the Board of Tax Appeals shall issue an order taxing costs for the deposits and filing fees paid on appeals made to the board related to a denial or potential denial by the Louisiana Department of Revenue of a qualified claim for a solar energy system tax credit. The order shall include a statement that provides the claimant's name and address, as well as the amounts of deposits and filing fees paid to the board on the claimants qualified claim. Payment shall be made as provided in Section 4 of this Act.

Section 2. For purposes of this Act, a "qualified claim for a solar energy system tax credit" means a claim eligible for payment by the Department of Revenue pursuant to Act 413 of the 2017 Regular Session of the Legislature. "Qualified claim for a solar energy system tax credit" shall not include any claim that does not qualify for payment pursuant to Act No. 413 of the 2017 Regular Session of the Legislature or any claim that includes other justiciable issues in addition to the solar energy system tax credit.

Section 3. As of the effective date of this Act, the board shall waive any deposits and filing fees that would be subject to the provisions of this Act, but that had not been paid as of that date.

Section 4. Notwithstanding any other provision of law to the contrary, the secretary of the Department of Revenue shall make payment of the taxed costs as an addition to the

second installment payment for an appellant's qualified claim for a solar energy system tax credit. The payment shall be made from the same source as the claim for the tax credit and shall be subject to the offset provisions of R.S. 47:1622.

Section 5. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_