

2023 Regular Session

SENATE BILL NO. 75

BY SENATOR CONNICK

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT. Provides relative to the assessment of taxes by the Department of Revenue. (8/1/23)

1 AN ACT

2 To amend and reenact R.S. 47:1565(A) and 1568(C), relative to the assessment of taxes; to
3 provide relative to the notice of assessment; to provide relative to the mailing of the
4 notice to international addresses; to provide a time limitation on the payment under
5 protest of self-assessments; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1565(A) and 1568(C) are hereby amended and reenacted to read
8 as follows:

9 §1565. Notice of assessment and right to appeal

10 A. Having assessed the amount determined to be due, the secretary shall send
11 a notice by certified mail to the taxpayer against whom the assessment is imposed
12 at the address given in the last report filed by said taxpayer, or to any address
13 obtainable from any private entity which will provide such address free of charge or
14 from any federal, state, or local government entity, including but not limited to the
15 United States Postal Service or from United States Postal Service certified software.

16 **However, if the notice is to be mailed to an address outside the United States,**
17 **the secretary shall send notice by First-Class Mail International with Electronic**

Electronic USPS Delivery Confirmation if the notice is to be mailed to an address outside the U.S. and otherwise retains present law.

Present law provides for the self-assessment of taxes and requires the secretary to send a notice demanding payment within thirty calendar days from the date of the notice if the taxpayer fails to accompany his return filed with a proper payment.

Proposed law retains present law.

Present law provides that a taxpayer has the right to pay an assessment under protest or to claim a refund of an assessment after payment.

Proposed law specifies that a taxpayer has the right to pay an assessment under protest within thirty calendar days from the date of the notice and otherwise retains present law.

Effective August 1, 2023.

(Amends R.S. 47:1565(A) and 1568(C))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Makes technical changes.