

---

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

HB 416 Engrossed

2025 Regular Session

Farnum

**Abstract:** Prohibits class action lawsuits from being brought or maintained against the Dept. of Revenue (DOR) in the Board of Tax Appeals (BTA) or any state or federal court by or on behalf of taxpayers arising from or related to the administration of tax laws.

Present law extends jurisdiction of the BTA to matters such as those relating to appeals for the redetermination of assessments, the determination of overpayments, payment under protest petitions, matters relating to the waiver of penalties, matters related to state or local taxes or fees, and to claims against the state for certain erroneous payments.

Proposed law retains present law.

Proposed law prohibits any class action lawsuit from being brought or maintained against DOR in the BTA or any state or federal court by or on behalf of taxpayers or any other interested party arising from or related to the administration of tax laws and all related matters. Further excludes the BTA from having jurisdiction to hear class action lawsuits brought or maintained against DOR.

Present law establishes the office of debt recovery within DOR for the purpose of collecting taxes payable to DOR and to collect certain delinquent debts on behalf of other state agencies. Present law requires agencies that do not have a collection contract with the attorney general's office for the collection of delinquent debts to refer all delinquent debts to the office.

Proposed law retains present law but prohibits a class action lawsuit from being brought or maintained against the office, in any state or federal court by or on behalf of any person arising from or related to the administration of debt collection by the office.

Proposed law shall have prospective and retroactive application.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1407; Adds R.S. 47:1515 and 1676(M))