

Regular Session, 2014

HOUSE BILL NO. 798

BY REPRESENTATIVE STOKES

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AN ACT

To amend and reenact R.S. 47:15(14), 114(F)(3), 287.614(C) and (D)(3), 295(C), 299.9, 299.39, 1407(1), 1408, 1409, 1414(C), 1416, 1433 through 1435, 1438, 1486, 1508.1(B), 1561, 1565(C)(3), 1574(introductory paragraph), 1576(A)(1) and (2), (C), and (E), 1578(B)(2), (3), and (4)(a)(introductory paragraph), 1603(A), and 1688, and to enact R.S. 47:1574(5), relative to the enforcement and adjudication of state taxes; to provide with respect to disputes concerning taxes, fees, and claims against the state; to provide with respect to the authority of the secretary of the Department of Revenue regarding the collection and enforcement of taxes and fees; to provide for the jurisdiction, authority, and procedures of the Board of Tax Appeals; to provide for appellate jurisdiction for decisions of the Board of Tax Appeals; to provide for legislative oversight of Board of Tax Appeals rulemaking; to direct the Louisiana State Law Institute to change certain references to the Board of Tax Appeals in certain provisions of current law; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:15(14), 114(F)(3), 287.614(C) and (D)(3), 295(C), 299.9, 299.39, 1407(1), 1408, 1409, 1414(C), 1416, 1433 through 1435, 1438, 1486, 1508.1(B), 1561, 1565(C)(3), 1574(introductory paragraph), 1576(A)(1) and (2), (C), and (E), 1578(B)(2), (3), and (4)(a)(introductory paragraph), 1603(A), and 1688 are hereby amended and reenacted, and R.S. 47:1574(5) is hereby enacted, to read as follows:

§15. Taxpayer's Bill of Rights

There is hereby established a Taxpayer's Bill of Rights to guarantee that the rights, privacy, and property of Louisiana taxpayers are safeguarded and protected

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

1 during tax assessment, collection, and enforcement processes administered under the
 2 tax laws of this state. This Taxpayer's Bill of Rights consists of a statement, in
 3 nontechnical terms, of the rights and obligations of the Department of Revenue and
 4 taxpayers. The rights afforded taxpayers to assure that their privacy and property are
 5 safeguarded and protected during tax assessment and collection are available only
 6 insofar as they are implemented in accordance with the Constitution of Louisiana and
 7 Louisiana Revised Statutes of 1950 or the administrative rules of the Department of
 8 Revenue. The rights assured Louisiana taxpayers are:

9 * * *

10 (14) The right to a hearing in order to dispute an assessment of taxes,
 11 interest, and penalties by timely filing an appeal with the Board of Tax Appeals ~~in~~
 12 ~~accordance with R.S. 47:1414, 1431, and 1481~~ as provided by law. A taxpayer shall
 13 not be required to pay the disputed tax, interest, and penalties in order to exercise this
 14 right.

15 * * *

16 §114. Returns and payment of tax

17 * * *

18 F. Penalty provision.

19 * * *

20 (3) If the failure to timely submit the annual return is attributable, not to the
 21 negligence of the taxpayer, but to other causes set forth in written form and
 22 considered reasonable by the secretary, the secretary may remit or waive payments
 23 of the whole or any part of the specific penalty provided for such failure. In any case
 24 where the penalty exceeds twenty-five thousand dollars, it can be waived by the
 25 secretary only after approval by the Board of Tax Appeals.

26 * * *

27 §287.614. Time and place for filing returns; information concerning federal return;
 28 extension of time to file

29 * * *

1 C. Any corporation whose federal income tax return is adjusted by the
2 Internal Revenue Service ~~must furnish a statement to the secretary disclosing the~~
3 ~~nature and amount of such adjustments~~ shall file an amended return within ~~sixty one~~
4 hundred eighty days of the ~~taxpayer's receipt~~ final determination of such adjustments
5 from the Internal Revenue Service.

6 D.

7 * * *

8 (3) The secretary may grant an extension of time to file a Louisiana income
9 tax return for a specific taxable period if the taxpayer has received an automatic
10 extension of time to file a federal income tax return for that taxable period. The
11 method for taxpayer notification of the secretary that an automatic federal extension
12 was obtained shall be established by rule. The secretary may otherwise provide for
13 the automatic extension of time to file a corporation return not to exceed seven
14 months, or the extended due date of the federal income tax return, whichever is later.

15 * * *

16 §295. Tax imposed on individuals; administration

17 * * *

18 C. The secretary of the Department of Revenue shall administer and enforce
19 this Part. He may adopt, prescribe, and from time to time alter and enforce
20 reasonable rules, orders, and regulations for the purpose of implementing this Part.
21 He may, ~~with the approval of the Board of Tax Appeals,~~ upon making a record of his
22 reasons therefor, waive, reduce, or compromise any of the taxes, penalties, or interest
23 or other amounts provided by this Part. In any case when the penalty exceeds
24 twenty-five thousand dollars, it can be waived by the secretary only after approval
25 by the Board of Tax Appeals.

26 * * *

27 §299.9. Remittance; equivalent of refund

28 The remittance by the secretary to the claiming agency and the sending of the
29 notice of offset by ~~certified~~ mail to the address shown on the individual's return shall
30 be deemed to be, to the extent of the remittance, a refund to the individual and to any

1 other person who has a claim to such refund. The secretary shall refund to the
2 individual any amount not remitted to a claimant pursuant to an offset request.

3 * * *

4 §299.39. Remittance; equivalent of refund

5 The remittance by the secretary to the claimant and the sending of the notice
6 of offset by ~~certified~~ mail to the address shown on the individual's return shall be
7 deemed to be, to the extent of the remittance, a refund to the individual and to any
8 other person who has a claim to such refund. The secretary shall refund to the
9 individual any amount not remitted to a claimant pursuant to an offset request.

10 * * *

11 §1407. Jurisdiction of the board

12 The jurisdiction of the board shall extend to the following:

13 (1) All matters relating to appeals for the redetermination of assessments, or
14 for the determination of overpayments, or payment under protest petitions, as
15 provided in R.S. 47:1431 through ~~47:1438~~.

16 * * *

17 §1408. Power to administer oaths and issue subpoenas

18 A. For purposes of enforcing or administering this Chapter, any member of
19 the board, ~~or~~ and the secretary-clerk for the board; shall have the ~~power to~~ following
20 powers:

21 (1) Any board member and the secretary-clerk may administer oaths and take
22 affidavits; ~~and any member of the board shall have the power to.~~

23 (2) Any board member may compel discovery, subpoena issue subpoenas,
24 and require the attendance of witnesses and the production of books, papers, and
25 documents pertaining to the matter under inquiry, at any designated place of hearing;
26 ~~and to .~~

27 (3) Any board member may examine ~~such~~ witnesses, and may require the
28 taking of ~~deposition~~ depositions before any person competent to administer oaths,
29 either within or without the state, ~~upon notice to the interested party~~ in like manner

1 that depositions of witnesses are taken or discovery is compelled in civil actions in
2 the district courts of the state.

3 B. Any party to a matter pending before the board may summon witnesses
4 or require the production of papers, other documents, answers to requests for
5 admissions, or answers to interrogatories in the same manner as witnesses are
6 summoned, discovery completed, or papers required to be produced in civil actions
7 in the district courts of the state.

8 C. ~~In case of failure of~~ If any person fails to comply with any order or
9 subpoena issued under authority of this Chapter, ~~or the refusal of a witness~~ refuses
10 to testify to any matter regarding which he may be lawfully interrogated, ~~the a~~ a judge
11 of the district court of the parish in which such person either resides, ~~or the parish in~~
12 ~~which such person~~ or may be personally served, or any other judge with personal
13 jurisdiction over such person, on application of the board or any member thereof,
14 shall immediately compel obedience by ordering the issuance of an instanter
15 subpoena, or other appropriate process for contempt, or a rule as in the case of
16 disobedience of the requirements of a subpoena issued from such court or a refusal
17 to testify therein.

18 §1409. Witness fees and mileage

19 Any person summoned or whose deposition is taken shall receive the same
20 fees and mileage as would be allowed in a civil action pending in the district courts
21 and the expense thereof shall be paid by the person summoning such witness or
22 causing the deposition to be taken. These expenses may be assessed as costs by the
23 board.

24 * * *

25 §1414. Persons authorized to appear before the board

26 * * *

27 C. Certified public accountants duly qualified and licensed under the laws
28 of the state ~~or public accountants~~ shall be entitled to represent any taxpayer or other
29 contestant in any matter to which the jurisdiction of the board shall extend, provided
30 that the board may, in its discretion, permit certified public accountants, duly

1 qualified and licensed under the laws of the several states or the District of Columbia
 2 ~~and public accountants~~ to represent any taxpayer or other contestant in any matter
 3 to which the board's jurisdiction shall extend, in the same manner as such certified
 4 public accountants ~~and public accountants~~ are permitted to practice in Louisiana.

* * *

6 §1416. Stenographic reports of hearings

7 The board shall, upon the request of any party to a matter before it or may
 8 upon its own motion, order that the hearing before it shall be reported by a
 9 stenographer, or be otherwise recorded and transcribed pursuant to regulation or rule
 10 of the board, and the expense thereof shall be paid by the board out of the
 11 appropriation for the board. The board may contract for the report of such
 12 proceedings or designate the reporter of the board to report such proceedings. The
 13 board may supply copies of the transcript of the proceedings to ~~any one~~ anyone
 14 requesting the same and may fix the fee for purchasing such copies.

* * *

16 §1433. Publication of opinions and decisions

17 The board shall provide for the publication of such of its reports, opinions
 18 and decisions or judgments as are of public interest, in such form as it may deem best
 19 adapted for public convenience and use, and such authorized publication shall be
 20 competent evidence of the reports of the board ~~therein contained in~~ for purposes of
 21 all courts of the state, without any further proof or authentication thereof. The
 22 board's internal deliberations concerning a pending matter shall be considered
 23 judicial proceedings for the purposes of R.S. 42:17(B).

24 §1434. Judicial review of decision of the board

25 ~~After A.(1) Within thirty days of the signing of~~ a decision or judgment of
 26 the board, the collector or the taxpayer may, ~~within thirty calendar days after such~~
 27 ~~decision or judgment has been rendered and signed~~, file a petition with the district
 28 appellate court ~~in accordance with the provisions hereinafter set out~~, for review of
 29 the ~~said~~ decision or judgment ~~of the board~~. The party ~~filing such~~ intending to file
 30 the petition shall, prior to its filing, notify the board of this intention before the filing

1 ~~of same~~, either at open hearing or by motion, ~~notify the board of his intention to file~~
 2 ~~such petition for review. Provided that when~~ In any case where the board has found
 3 any tax to be due, except in any payment under protest petition, ~~a the taxpayer must,~~
 4 shall post a bond when giving the notice of intention to file a petition for review, ~~post~~
 5 ~~bond~~, with surety in a form approved by the board ~~conditioned upon~~ for the payment
 6 of the tax as finally determined, together with any interest, additional amounts or
 7 additions to the tax provided for by law, including applicable penalties and attorney
 8 fees. The bond shall be payable to the collector; in an amount not to exceed one and
 9 one-half times the ~~said tax, interest, and penalty~~ penalties, and attorney fees, if any,
 10 found to be due ~~in said decision or judgment of the board, and the.~~ The posting of
 11 such bond shall be a condition precedent to the filing of any petition for review in
 12 any district appellate court.

13 (2) Except as to the amount, and to the extent not otherwise inconsistent with
 14 the provisions of this Section, the nature of the bond or security and the procedures
 15 for posting bond or providing other security shall be consistent with the provisions
 16 for providing security in connection with a suspensive appeal under the Code of
 17 Civil Procedure.

18 ~~Thereafter, and within the thirty calendar days from the date of the rendering~~
 19 ~~and signing of such decision or judgment of the board, the taxpayer may file his~~
 20 ~~petition for review with the proper district court, setting forth specifically any errors~~
 21 ~~which may have been committed by the board in reaching its decision or judgment.~~

22 (3) The other deadlines and rules governing the briefing and answering of
 23 an appeal filed pursuant to this Section shall be as provided for in civil matters under
 24 the Code of Civil Procedure and all applicable court rules.

25 B. ~~When the district judge has ordered the review, a copy of the order and~~
 26 ~~petition shall be mailed~~ a petition for review is lodged with an appellate court, the
 27 court or its clerk shall mail a copy of the petition to both the secretary-clerk of the
 28 board; and the opposing party or his counsel ~~representing him, and the order.~~ Within
 29 ten days from the lodging of the petition, the appellate court shall command the
 30 secretary-clerk of the board to send ~~up~~ to the appellate court, within ~~twenty~~ thirty days

1 from the date thereof, the original transcript of the record, together with all exhibits
2 and evidence thereto attached; which record shall be the basis for any action on
3 review and the decision of the ~~district~~ appellate court shall be rendered upon ~~the said~~
4 that record as made up before the board.

5 §1435. Jurisdiction of ~~district~~ courts to review decisions of the board

6 A. The ~~district~~ courts of appeal shall have exclusive jurisdiction to review
7 the decisions or judgments of the board, and the judgment of any such court shall be
8 subject to further ~~appeal, suspensive only,~~ review in accordance with the law relating
9 to civil matters. ~~If a suspensive appeal is taken from a judgment of the district court~~
10 ~~no further bond need be posted and the bond originally posted remains in full force~~
11 ~~and effect to guarantee the payment of any tax, interest, and penalty until final~~
12 ~~decision of the court.~~

13 B. The court of appeal where a case would be appealable pursuant to R.S.
14 47:1436 may exercise supervisory jurisdiction over the case pending before the
15 board in the same manner as provided for in a civil matter pending in a district court
16 within its circuit. The supreme court may exercise supervisory jurisdiction over the
17 board in all of its cases, in the same manner as provided for in civil matters.

18 C. Upon such review, ~~such~~ the courts shall have the power to affirm or, if the
19 decision or judgment of the board is not in accordance with law or is manifestly
20 erroneous on the facts considering the record as a whole, to modify, or to reverse the
21 decision or judgment of the board, with or without remanding the case for further
22 proceedings ~~as justice may require~~. An appellate court may also remand a case with
23 an order that it be immediately transferred to the district court pursuant to R.S.
24 47:1432(B).

25 * * *

26 §1438. Date judgment becomes final

27 For the purposes of this Title, the date on which a decision or judgment of the
28 board becomes final shall be determined as provided herein. The decision or
29 judgment of the board shall become final in either of the following circumstances:

1 (1) Upon the expiration of the time allowed for filing a petition for review,
2 if no such petition has been duly filed within such time; ~~or,~~

3 (2) ~~Upon the expiration of the time allowed for filing a petition for appeal,~~
4 ~~if the decision or judgment of the board has been affirmed or the petition for review~~
5 ~~dismissed by the district court, and no appeal has been taken; or~~

6 (3) ~~Upon dismissal of the appeal, if the decision or judgment of the board has~~
7 ~~been affirmed or the petition for review dismissed by the district court; or~~

8 (4) ~~Upon the expiration of thirty days from the date of issuance of the~~
9 ~~mandate of the supreme court, if such court directs that the decision or judgment of~~
10 ~~the board be affirmed or the petition for review dismissed.~~

11 ~~If the Supreme Court directs that the decision or judgment of the board be~~
12 ~~modified or reversed, the decision or judgment of the board rendered in accordance~~
13 ~~with the mandate of the supreme court shall become final upon the expiration of~~
14 ~~thirty days from the time it was rendered, unless within such thirty days either the~~
15 ~~collector or the taxpayer has instituted proceedings to have such decision or~~
16 ~~judgment corrected to accord with the mandate, in which event the decision or~~
17 ~~judgment of the board shall become final when so corrected.~~

18 ~~If the decision or judgment of the board is modified or reversed by the district~~
19 ~~court, and if the time allowed for taking an appeal has expired and no such appeal~~
20 ~~has been taken; or if the appeal has been dismissed; or if the decision of the court has~~
21 ~~been affirmed by the supreme court, then the decision or judgment of the board~~
22 ~~rendered in accordance with the mandate of the district court shall become final on~~
23 ~~the expiration of thirty days from the time such decision or judgment of the board~~
24 ~~was rendered, unless within such thirty days either the collector or the taxpayer has~~
25 ~~instituted proceedings to have such decision corrected so that it will accord with the~~
26 ~~mandate, in which event the decision or judgment of the board shall become final~~
27 ~~when so corrected.~~

28 ~~If the Supreme Court orders a rehearing, or if the case is remanded by the~~
29 ~~district court to the board for rehearing, and if the time allowed for taking an appeal~~
30 ~~has expired, and no such petition has been duly filed; or if the appeal has been~~

1 ~~dismissed; or if the decision of the court has been affirmed by the supreme court,~~
2 ~~then the decision or judgment of the board rendered upon such rehearing shall~~
3 ~~become final in the same manner as though no prior decision or judgment of the~~
4 ~~board has been rendered.~~

5 ~~As used in this section, the term "district court" means any district court of~~
6 ~~the State of Louisiana having jurisdiction to review the decision or judgment of the~~
7 ~~board; and the term "mandate" in case a mandate has been recalled prior to the~~
8 ~~expiration of thirty days from date of issuance thereof, means the final mandate. If~~
9 ~~a petition for review of a judgment of the board is timely filed with the applicable~~
10 ~~appellate court, the judgment of the appellate court shall become final in the same~~
11 ~~manner, and at the same time, as provided for in civil matters under the Code of Civil~~
12 ~~Procedure.~~

13 * * *

14 §1486. No appeal from action of board

15 An action of the board rejecting or refusing to approve any claim under this
16 Part may not be appealed to the courts. However, nothing contained in this Part shall
17 deny a claimant whose claim has been rejected by the board the right to ~~petition the~~
18 ~~legislature for permission to~~ sue on the claim in a court of proper jurisdiction when
19 such cause of action is otherwise allowed by law.

20 * * *

21 §1508.1. Unauthorized disclosure of information

22 * * *

23 B. Nothing contained in this Section shall be construed to prevent such
24 persons from disclosing a return of a taxpayer or the records of the secretary as
25 authorized by law in any Board of Tax Appeals or other judicial proceeding in which
26 the state or any political subdivision thereof is a party.

27 * * *

28 §1561. Alternative remedies for the collection of taxes

29 A. In addition to following any of the special remedies provided in the
30 various chapters of this ~~sub~~title Subtitle, the collector may, in his discretion, proceed

1 to enforce the collection of any taxes due under this ~~sub~~Subtitle by means of any
2 of the following alternative remedies or procedures:

- 3 (1) Assessment and distraint, as provided in R.S. 47:1562 through ~~47:1573~~.
- 4 (2) Summary court proceeding, as provided in R.S. 47:1574.
- 5 (3) Ordinary suit under the provisions of the general laws regulating actions
6 for the enforcement of obligations.

7 B. The collector may choose which of these procedures he ~~will~~ shall pursue
8 in each case, and the counter-remedies and delays to which the taxpayer ~~will~~ shall
9 be entitled ~~will~~ shall be only those which are not inconsistent with the proceeding
10 initiated by the collector, provided that in every case the taxpayer shall be entitled
11 to proceed under R.S. 47:1576 except ~~(a) after~~ under any of the following
12 circumstances:

- 13 (1) After he has filed a petition with the ~~board of tax appeals~~ Board of Tax
14 Appeals for a redetermination of the assessment, ~~or (b) when.~~
- 15 (2) When an assessment for the tax in question has become final ~~or (c) when.~~
- 16 (3) When a suit involving the same tax obligation is pending against him;
17 ~~and provided further, that the.~~

18 C. The fact that the collector has initiated proceedings under the assessment
19 and distraint procedure ~~will~~ shall not preclude him from thereafter proceeding by
20 summary or ordinary court proceedings for the enforcement of the same tax
21 obligation.

22 * * *
23 §1565. Notice of assessment and right to appeal

24 * * *
25 C.

- 26 * * *
27 (3) The remedies of a taxpayer aggrieved by any action of the secretary are
28 by appeal to the ~~board of tax appeals~~ Board of Tax Appeals or by payment of the
29 disputed tax under protest and suit or petition to recover as provided in this Subtitle.

30 * * *

1 §1574. Collection by summary court proceeding authorized

2 In addition to any other procedure provided in this ~~Sub-title~~ Subtitle or
3 elsewhere in the laws of this state; and for the purpose of facilitating and expediting
4 the determination and trial of all claims for taxes, penalties, interest, attorney fees,
5 or other costs and charges arising under this ~~Sub-title~~ Subtitle, there is hereby
6 provided a summary proceeding for the hearing and determination of all claims by
7 or on behalf of the state, or by or on behalf of the collector, for taxes, excises, and
8 licenses and for the penalties, interest, attorney fees, costs or other charges due
9 thereon, by preference in all courts, all as follows:

10 * * *

11 (5) The provisions of this Section shall apply only in the following instances:

12 (a) The proceeding is for collection of a tax assessment that has become
13 final, or to which the provisions of R.S. 47:1567 or 1568 apply.

14 (b) A jeopardy assessment has been or could be issued against the defendant
15 pursuant to R.S. 47:1566 for the same tax.

16 (c) A rule to cease business has been or is concurrently brought against the
17 defendant pursuant to R.S. 47:314, 1574.1, or 1582.

18 (d) The matter also involves the special authority to enforce collection of
19 taxes collected or withheld from others pursuant to R.S. 47:1561.1.

20 * * *

21 §1576. Remittance of tax under protest; suits to recover

22 A.(1)(a) Except as otherwise provided in Subsection B of this Section, any
23 taxpayer protesting the payment of any amount found due by the secretary of the
24 Department of Revenue, or the enforcement of any provision of the tax laws in
25 relation thereto, shall remit to the Department of Revenue the amount due and at that
26 time shall give notice of intention to either file suit for the or file a petition with the
27 Board of Tax Appeals for purposes of recovery of such tax.

28 (b) In the case of sales or use taxes that are required to be collected and
29 remitted by a selling dealer as provided for in R.S. 47:304, the purchaser, in order
30 to avail himself of the alternative remedy provided by this Section, shall remit

1 protested sales or use tax to the selling dealer, and shall retain copies of
 2 documentation evidencing the amount of the sales or use tax paid to the dealer on the
 3 transactions. On or before the twentieth day of the month following the month of the
 4 transactions on which the selling dealer charged the tax, the purchaser shall inform
 5 the department by certified mail or other reasonable means of the dates and amounts
 6 of the protested taxes that were charged by the selling dealer, and shall give notice
 7 of the purchaser's intention to either file suit for or file a petition with the Board of
 8 Tax Appeals for purposes of recovery of the tax.

9 (2) Upon receipt of this notice, the amount remitted to the Department of
 10 Revenue or the amount of protested taxes that have been paid to the selling dealer
 11 shall be placed in an escrow account and held by the secretary or his duly authorized
 12 representative for a period of thirty days. If suit is filed for recovery of the tax
 13 within the thirty-day period, or if a petition is filed with the Board of Tax Appeals
 14 for recovery of the tax paid within the thirty-day period, the funds in the escrow
 15 account shall be further held pending the outcome of the suit, the petition, or an
 16 appeal therefrom.

17 * * *

18 C. This Section shall afford a legal remedy and right of action in the Board
 19 of Tax Appeals as provided by law, or in any state court having jurisdiction of the
 20 parties and subject matter, for a full and complete adjudication of any and all
 21 questions arising in the enforcement of this Subtitle as to the legality of any tax
 22 accrued or accruing or the method of enforcement thereof. In such action, service
 23 of process upon the secretary shall be sufficient service, and he shall be the sole
 24 necessary and proper party defendant in any such suit.

25 * * *

26 E. Upon request of a taxpayer and upon proper showing by such taxpayer
 27 that the principle of law involved in an additional assessment is already pending
 28 before the courts for judicial determination or pending before the Board of Tax
 29 Appeals, the taxpayer, upon agreement to abide by the decision of the courts, the
 30 Board of Tax Appeals, or by a final judgment of a court upon a timely appeal of a

1 decision of the Board of Tax Appeals, may remit the additional assessment under
 2 protest, but need not file an additional suit or petition. In such cases, the tax so paid
 3 under protest shall be placed in an escrow account and held by the secretary until the
 4 question of law involved has been determined by the courts, the Board of Tax
 5 Appeals, or by a final judgment of a court upon a timely appeal of a decision of the
 6 Board of Tax Appeals, and shall then be disposed of as therein provided.

7 * * *

8 §1578. Cancellation of lien, privilege, and mortgage; compromises

9 * * *

10 B. In other cases, the secretary may authorize the cancellation or release of
 11 a lien, privilege, or mortgage subject to the following terms and conditions:

12 * * *

13 (2) ~~Subject to approval by the Board of Tax Appeals, the~~ The secretary may
 14 authorize the release of any ~~real~~ immovable property from the effect and operation
 15 of any lien, privilege, mortgage, or other encumbrance, recorded by virtue of this
 16 Subtitle, provided, that the secretary is satisfied that the remaining ~~real~~ immovable
 17 property belonging to the tax debtor and upon which said lien, privilege, and
 18 mortgage bears, is valued at not less than the amount of the remaining tax obligation,
 19 including all penalties, interest and other costs incurred, and the amount of all prior
 20 liens upon such property. In determining the value of the remaining property, due
 21 consideration shall be given to prior ranking encumbrances, if any exist on said
 22 property.

23 (3) ~~Subject to the approval of the Board of Tax Appeals, the~~ The secretary
 24 may issue a certificate of release of any part of the property subject to any lien,
 25 privilege, mortgage, or other encumbrance recorded by virtue of this Subtitle, if there
 26 is paid over to the secretary in partial satisfaction of the liability an amount
 27 determined by the secretary, which shall not be less than the value, as determined by
 28 the secretary, of the interest of the state of Louisiana in the part to be released, or the
 29 secretary determines at any time that the interest of the state of Louisiana in the part
 30 to be released has no value. In determining the value of the interest of the state of

1 Louisiana in the part to be released, the secretary shall give consideration to the
2 value of the part and to all prior ranking liens or other encumbrances existing on the
3 part to be released.

4 (4)(a) Notwithstanding any other provision of this Chapter, the secretary,
5 with the approval of two assistant secretaries ~~and the Board of Tax Appeals~~, may
6 compromise any judgments for taxes of five hundred thousand dollars or less
7 exclusive of interest and penalty, including assessments for such amounts which are
8 equivalent to judgments upon a determination that any of the following apply:

9 * * *

10 §1603. Waiver of penalty for delinquent filing or delinquent payment

11 A.(1) If the failure to make any return at the time such return becomes due
12 or the filing of a return without remittance of the full amount due, is attributable, not
13 to the negligence of the taxpayer, but to other cause set forth in written form and
14 considered reasonable by the secretary of the Department of Revenue, the secretary
15 may remit or waive payment of the whole or any part of the specific penalty
16 provided for such failure; ~~but in,~~

17 (2)(a) In order to promote the effective administration of the tax laws of this
18 state, the secretary may also promulgate rules and regulations pursuant to the
19 Administrative Procedure Act concerning the waiver of penalties, including but not
20 limited to the establishment of a voluntary disclosure program.

21 (b) The secretary may, pursuant to the rules and regulations referenced in
22 Subparagraph (a) of this Paragraph, remit or waive the payment of the whole or any
23 part of the penalties provided for in this Subtitle.

24 (3) In any case when the penalty exceeds twenty-five thousand dollars, it can
25 be waived by the secretary only after approval by the ~~board of tax appeals~~ Board of
26 Tax Appeals.

27 * * *

28 §1688. Suspension of dealer's permit

29 Whenever the ~~collector of revenue~~ secretary determines that a dealer holding
30 a permit under R.S. 47:1683 has violated any of the provisions of this Part, he shall

1 suspend the permit of such dealer for a period of not less than six months nor more
 2 than one year; provided that any dealer aggrieved by such action on the part of the
 3 ~~collector~~ secretary may appeal suspensively to the ~~board of tax appeals~~ Board of Tax
 4 Appeals.

5 Section 2. The Board of Tax Appeals and the secretary of the Department of
 6 Revenue may enter into an agreement for a fixed annual interagency transfer to the board
 7 as payment in lieu of filing fees owed by the secretary.

8 Section 3. The Louisiana State Law Institute is authorized and directed to revise the
 9 Louisiana Revised Statutes of 1950, as amended, by changing all references to the "board
 10 of tax appeals" to "Board of Tax Appeals".

11 Section 4. This Act shall become effective on July 1, 2014; if vetoed by the governor
 12 and subsequently approved by the legislature, this Act shall become effective on July 1,
 13 2014, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____