

---

## 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 776 Original

2016 Regular Session

Abramson

**Abstract:** Requires remittance to the Dept. of Revenue of sales taxes and use taxes paid under protest instead of remittance to the selling dealer when the purchaser intends to file suit or petition with the Board of Tax Appeal to recover the tax.

Present law requires taxpayers protesting the payment of taxes to remit to the Dept. of Revenue (DOR) the amount due and requires notice of the intent to file suit or a petition with the Board of Tax Appeals in order to recover the tax.

Present law requires, in the case of sales and use tax collected by a selling dealer and remitted under protest, that the purchaser remit the protested taxes to the selling dealer.

Proposed law changes present law by requiring that the purchaser remit the protested sales and use taxes to the DOR instead of to the selling dealer.

Effective upon signature of the governor.

(Amends R.S. 47:1576(A)(1)(b) and (2))