

2021 Regular Session

HOUSE BILL NO. 573

BY REPRESENTATIVE STEFANSKI

1 AN ACT

2 To amend and reenact R.S. 47:1402(D)(2), (3)(introductory paragraph), and (5),  
3 1403(B)(6)(c), 1407(3) and (7), 1418(4)(b) and (c), 1431(B), 1432(A), 1436(B),  
4 1437(A), 1439(C), 1856(D)(2) and (3) and (G), 1857(B)(1), 1989(C), 1998(A)(1)(a)  
5 and (b)(i) and (D), 2132(D), 2134(B)(3), (D), and (E)(1), and 2327, to enact R.S.  
6 47:1402(D)(3)(h) and (i), 1403(B)(6)(d), 1418(4)(d), 1431(F), 1432(B), 1837(G)(3),  
7 1856(H), 1857(B)(3), 1992(A)(3) and (B)(3), and 1998(H) and (I), and to repeal R.S.  
8 47:1431(D)(2) and 1432(D), relative to ad valorem taxes; to provide for the  
9 qualifications of members of the Board of Tax Appeals; to provide for the  
10 membership and qualifications of the Local Tax Division Nominating Committee;  
11 to provide for administrative matters for the Board of Tax Appeals; to provide for  
12 the jurisdiction of the Board of Tax Appeals; to provide for definitions; to provide  
13 for the administration, review, and appeal of ad valorem tax assessments; to provide  
14 for actions related to the legality or correctness of certain assessments; to provide for  
15 actions related to payment of taxes under protest; to provide for actions for the  
16 recovery of taxes paid under protest; to provide for actions related to the assessment  
17 of public service properties by the commission; to provide for review of certain cases  
18 by the Louisiana Tax Commission; to provide for the refund of certain taxes; to  
19 provide for actions related to the payment of an assessment under protest; to provide  
20 for limitations and requirements in actions related to ad valorem tax assessments; to  
21 provide for a public records exception; to require that notice be afforded to certain  
22 parties for certain proceedings; to require annual reporting under certain  
23 circumstances; to authorize the promulgation of rules; to provide for an effective  
24 date; and to provide for related matters.

1 Be it enacted by the Legislature of Louisiana:

2 Section 1. R.S. 47:1402(D)(2), (3)(introductory paragraph), and (5), 1403(B)(6)(c),  
3 1407(3) and (7), 1418(4)(b) and (c), 1431(B), 1432(A), 1436(B), 1437(A), 1439(C),  
4 1856(D)(2) and (3) and (G), 1857(B)(1), 1989(C), 1998(A)(1)(a) and (b)(i) and (D),  
5 2132(D), 2134(B)(3), (D), and (E)(1), and 2327 are hereby amended and reenacted and R.S.  
6 47:1402(D)(3)(h) and (i), 1403(B)(6)(d), 1418(4)(d), 1431(F), 1432(B), 1837(G)(3),  
7 1856(H), 1857(B)(3), 1992(A)(3) and (B)(3), and 1998(H) and (I) are hereby enacted to read  
8 as follows:

9 §1402. Membership of board; qualifications; appointment; term; vacancy; salary

10 \* \* \*

11 D.

12 \* \* \*

13 (2) The nominating committee shall be responsible for developing a list of  
14 not less than one, nor more than three, qualified nominees for any vacancy. Any  
15 person nominated by the committee must be an attorney with experience in  
16 Louisiana ~~sales~~ tax law, and at least one nominee shall be certified as a Tax Law  
17 Specialist by the Louisiana Board of Legal Specialization.

18 (3) The Local Tax Division Nominating Committee is hereby established to  
19 be comprised of ~~eight~~ ten members who shall be either an attorney licensed to  
20 practice law in Louisiana, a certified public accountant, a certified Louisiana  
21 assessor, or a parish tax administrator. The committee shall be comprised of the  
22 following members:

23 \* \* \*

24 (h) A representative of the Louisiana Assessor's Association.

25 (i) A representative selected by the Pelican Institute for Public Policy after  
26 consultation with the Louisiana Chamber of Commerce Foundation, representing the  
27 state's minority Chambers of Commerce.

28 \* \* \*

1           (5) ~~Six~~ Eight members shall constitute a quorum for the transaction of  
2 committee business, and each nomination must be approved by a favorable vote of  
3 at least ~~five~~ six committee members.

4   \*       \*       \*

5 §1403. Designation of officers; domicile; quorum; seal

6   \*       \*       \*

7           B.

8   \*       \*       \*

9           (6)

10    \*       \*       \*

11           (c) For any case assigned to be heard in the Local Tax Division, all  
12 references to the "Board of Tax Appeals" in this Chapter, ~~or~~ in Chapter 2-D of this  
13 Subtitle, or in Subtitle III of this Title shall mean the board's Local Tax Division,  
14 with the board's authority exercised by its local tax judge pursuant to Paragraph  
15 (A)(3) of this Section.

16    \*       \*       \*

17 §1407. Jurisdiction of the board

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

19    \*       \*       \*

20           (3)(a) All matters related to state or local taxes or fees, ~~or~~,

21           (b) All other jurisdiction otherwise provided by law, including jurisdiction  
22 concerning ad valorem taxes pursuant to Subtitle III of this Title, rules to cease  
23 business, ordinary collection suits, summary tax proceedings, rules to seek  
24 uniformity of interpretation of common sales and use tax law or local sales and use  
25 tax law, as provided in R.S. 47:337.101(A)(2), and petitions concerning the validity  
26 of a collector's rules, regulations, or private letter rulings, as provided in R.S.  
27 47:337.102.

28    \*       \*       \*

29           (7) A petition for declaratory judgment or other action relating to any state  
30 or local tax or fee, concerning taxing districts and related proceeds, or relating to

1 contracts related to tax matters; and including disputes related to the constitutionality  
 2 of a law or ordinance or validity of a regulation concerning any ~~matter relating to~~  
 3 related matter or concerning any state or local tax or fee ~~excluding those tax matters~~  
 4 ~~within the jurisdiction of the Louisiana Tax Commission pursuant to the provisions~~  
 5 ~~of Article VII, Section 18(E) of the Constitution of Louisiana.~~

6 \* \* \*

7 §1418. Definitions

8 For purposes of this Chapter, except when the context requires otherwise, the  
 9 words and expressions defined in this Section shall have the following meanings:

10 \* \* \*

11 (4) "Local collector" means any of the following:

12 \* \* \*

13 (b) The individual or entity responsible for collecting ad valorem tax,  
 14 occupational license tax, ~~or~~ occupancy tax, or other collector responsible for  
 15 collecting local taxes or fees, ~~excluding those tax matters within the jurisdiction of~~  
 16 ~~the Louisiana Tax Commission.~~

17 (c) The Assessor or the Louisiana Tax Commission if the assessor or the  
 18 commission is a party to a proceeding pursuant to the provisions of R. S. 47:1431.

19 (d) The agent or successor to any of the above, including any joint  
 20 commission, authority, or other duly constituted single collection entity, created by  
 21 an agreement, when administering or collecting the taxes of any local political  
 22 subdivision within the jurisdiction of the Board of Tax Appeals.

23 (e) Any other political subdivision of the state or other local taxing district.

24 \* \* \*

25 §1431. Filing of petition

26 \* \* \*

27 B. If a taxpayer has complied with the provisions of R.S. 47:337.63, ~~or~~ 1576,  
 28 or 2134, the taxpayer may file a payment under protest petition with the board within  
 29 the respective periods set forth therein.

30 \* \* \*

1           F.(1) If a relevant party is aggrieved by an action of a parish ad valorem tax  
2           collector, assessor, or the Louisiana Tax Commission, and that action is appealable  
3           to the board, the aggrieved party may file a petition with the board in accordance  
4           with the provisions of R.S. 47:1998 or 2132, or other applicable law.

5           (2) Intervention by and joinder of the relevant assessor shall be permitted or  
6           required as provided by law.

7           (3) Nothing in this Subsection shall authorize actions concerning the conduct  
8           of tax sales, the nullification of tax sales, or contesting the seizure of movables for  
9           collection.

10          (4) An aggrieved taxpayer may file a petition with the board in accordance  
11          with the provisions of R.S. 47:1856 or 1857.

12          §1432. Notice; hearing; decision

13            A. The taxpayer, ~~and the collector, and other parties to proceedings pursuant~~  
14            to this Chapter shall be afforded notice and opportunity to be heard in each  
15            proceeding for the trial of any redetermination of an assessment, the consideration  
16            of a payment under protest petition, ~~or for the determination of an overpayment, or~~  
17            other matter to be tried pursuant to the provisions of this Chapter. A decision or  
18            judgment in ~~such~~ these matters shall be made as quickly as practicable.

19            B. An action filed pursuant to this Part shall be deemed in any court of  
20            Louisiana to be a suit pending in a court of this state for the purposes of Code of  
21            Civil Procedure Article 531.

22   \*       \*       \*

23          §1436. Determination of which appellate court has jurisdiction

24   \*       \*       \*

25            B. A judgment of the board in a case by or against a local collector may be  
26            reviewed as follows:

27            (1) In the court of appeal for the parish where the tax being litigated is  
28            levied, except as provided for in ~~Paragraph (2)~~ of this Subsection.

29            (2) In the case of an agreement between the ~~local collector and taxpayer~~  
30            parties, then by the court of appeal as stipulated in the agreement.

1           (3) In the respective court of appeal for the parish of the appellee for any  
 2 case appealed by a local collector appealing a ruling issued against another local  
 3 collector pursuant to R.S. 47:337.101 or other applicable law, and if there are  
 4 appellees from different circuits, then in the court of appeal designated by the board  
 5 as having the most connection to the matter at issue.

6           (4) If Paragraphs (1) through (3) of this Subsection do not apply, then to the  
 7 court of appeal designated by the board as having the most connection to the matter  
 8 at issue or, if none, then the court of appeal for East Baton Rouge Parish.

9   \*       \*       \*

10       §1437. Effect of final judgment

11           A. When the decision or judgment of the board which has become final  
 12 contains a finding that the taxpayer is liable for the payment of an amount of tax,  
 13 interest and penalty, ~~such~~ the amount shall be paid by the taxpayer upon notice and  
 14 demand from the collector, and shall be collectible by distraint and sale, as provided  
 15 in R.S. 47:1570 through 1573, or 337.57 through 337.60, or any other means  
 16 provided for in Chapter 2-D of Subtitle II or Subtitle III of this Title for a local  
 17 collector.

18   \*       \*       \*

19       §1439. Escrow account

20   \*       \*       \*

21           C. The account, and any related funds included therein, shall be subject to  
 22 audit by the legislative auditor. An annual report of account transactions concerning  
 23 state cases shall also be submitted to the ~~Cash Management Review Board~~ secretary  
 24 of the Department of Revenue. An annual report of the account's transactions  
 25 concerning local sales tax cases shall be submitted to the Louisiana Uniform Local  
 26 Sales Tax Board. An annual report of the account's transactions concerning local ad  
 27 valorem tax cases shall be submitted to the written designee for the Louisiana  
 28 Sheriff's Association and the written designee for the Louisiana Assessor's  
 29 Association.

30   \*       \*       \*

1 §1837. Duties and responsibilities

2 \* \* \*

3 G.

4 \* \* \*

5 (3) Tax commission rulemaking shall be subject to oversight by the Senate  
6 Committee on Revenue and Fiscal Affairs and the House Committee on Ways and  
7 Means. Notwithstanding any provision of law to the contrary, the tax commission  
8 may use emergency rulemaking procedures when necessary for effective  
9 administration of ad valorem taxes.

10 \* \* \*

11 §1856. Notice of valuation, hearings, appeals

12 \* \* \*

13 D.

14 \* \* \*

15 (2) The proceedings in ~~such the~~ suit shall be tried by preference, ~~whether or~~  
16 ~~not out of term time~~<sup>+</sup>, ~~at such~~ at the time as fixed by the ~~district~~ court reviewing the  
17 matter. No new trial or rehearing shall be allowed.

18 (3) Any appeal from a judgment of the ~~district~~ court reviewing the matter  
19 shall be heard by preference within sixty days of the lodging of the record in the  
20 court of appeal. The appeal shall be taken thirty days from the date the judgment of  
21 the ~~district~~ court reviewing the matter is rendered. If ~~such the~~ appeal is timely filed,  
22 any amount of taxes that were paid under protest pursuant to Subsection E of this  
23 Section shall remain segregated and invested pursuant to Subsection E of this Section  
24 and no bond or other security shall be necessary to perfect ~~such the~~ appeal.

25 \* \* \*

26 G. Any taxpayer asserting that a law or laws, including the application  
27 ~~thereof~~, of the law or laws related to the valuation or assessment of public service  
28 properties is in violation of any act of the Congress of the United States, the  
29 Constitution of the United States, or the ~~constitution of the state~~ Constitution of  
30 Louisiana shall file suit in accordance with the provisions of R.S. 47:2134(C) and

1 (D). The provisions of R.S. 47:1856(E) and (F) shall be applicable to ~~such~~ the  
 2 proceedings; however, the tax commission and all affected assessors and the officers  
 3 responsible for the collection of any taxes owed pursuant to ~~such~~ the assessment  
 4 shall be made parties to ~~such~~ the suit. If ~~such~~ the suit affects assessments of property  
 5 located in more than one parish, ~~such~~ the suit may be brought in ~~either~~ the Board of  
 6 Tax Appeals, the district court for the parish in which the tax commission is  
 7 domiciled, or the district court of any one of the parishes in which the property is  
 8 located and assessed. No bond or other security shall be necessary to perfect an  
 9 appeal in ~~such~~ the suit. Any appeal from a judgment of the ~~district~~ reviewing court  
 10 shall be heard by preference within sixty days of the lodging of the record in the  
 11 court of appeal. The appeal shall be taken thirty days from the date the judgment of  
 12 the ~~district~~ reviewing court is rendered.

13 H. For purposes of this Section, references to the court reviewing the matter  
 14 or the reviewing court shall mean either a district court of proper venue or the Board  
 15 of Tax Appeals.

16 §1857. Corrections and changes

17 \* \* \*

18 B.(1)~~(a)~~ Any company may institute suit in the Board of Tax Appeals or any  
 19 court having jurisdiction of the cause of action; for the purpose of contesting the  
 20 correctness or legality of any corrections and changes of its assessed valuation for  
 21 taxation by the Louisiana Tax Commission under this Section, which suit must be  
 22 instituted within thirty days after receipt of the notice ordering the change. However,  
 23 to state a cause of action, the petition instituting ~~such~~ the suit shall name the  
 24 Louisiana Tax Commission as defendant and shall set forth not only the correction  
 25 or change of its assessed valuation for taxation made by the Louisiana Tax  
 26 Commission, but also the assessed valuation for taxation that the company deems to  
 27 be correct and legal and the reasons therefor.

28 ~~(b) The proceedings in such suit shall be tried by preference, whether or not~~  
 29 ~~out of term time, at such time as fixed by the district court. No new trial or rehearing~~  
 30 ~~shall be allowed.~~



1           ~~(c) Any appeal from a judgment of the district court shall be heard by~~  
 2           ~~preference within sixty days of the lodging of the record in the court of appeal. The~~  
 3           ~~appeal shall be taken thirty days from the date the judgment of the district court is~~  
 4           ~~rendered. If such appeal is timely filed, any amount of taxes that were paid under~~  
 5           ~~protest pursuant to R.S. 47:1856(E) shall remain segregated and invested pursuant~~  
 6           ~~to that Subsection and no bond or other security shall be necessary to perfect such~~  
 7           ~~appeal.~~

8           ~~(d) In the event the supreme court grants a writ of certiorari, the court shall~~  
 9           ~~hear the appeal on the next regular docket of the court.~~

10                           \*       \*       \*

11           (3) The provisions of R.S. 47:1856(D)(2), (3), and (4) shall be applicable to  
 12           all actions instituted pursuant to this Section. All references to the reviewing court  
 13           shall be deemed to mean either a district court of proper venue or the Board of Tax  
 14           Appeals.

15                           \*       \*       \*

16           §1989. Review of appeals by tax commission

17                           \*       \*       \*

18           C.(1) All ~~such~~ appeal hearings shall be conducted in accordance with ~~rules~~  
 19           ~~and regulations established by the tax commission.~~ this Section and the  
 20           Administrative Procedure Act. In all other matters regarding the conduct of its  
 21           hearings, the Louisiana Tax Commission may prescribe and promulgate rules not  
 22           inconsistent with the provisions of this Section or other law.

23           (2)(a)(i) Review of the correctness of an assessment by an assessor shall be  
 24           confined to review of evidence presented to the assessor prior to the close of the  
 25           deadline for filing a complaint with the board of review provided for in R.S.  
 26           47:1992. If a taxpayer makes application to present additional evidence before the  
 27           date set for hearing on the appeal and the Louisiana Tax Commission finds that the  
 28           additional evidence is material and that there were good reasons for failure to timely  
 29           present it to the assessor, the Louisiana Tax Commission may order that the  
 30           additional evidence be taken by the assessor. The assessor may modify the

1 assessment by reason of the additional evidence and shall notify the Louisiana Tax  
2 Commission of any modifications to the assessment within fifteen calendar days of  
3 receipt of the additional evidence. The Louisiana Tax Commission may then order  
4 any evidence that is otherwise admissible be admitted for the purposes of review.

5 (ii) For purposes of this Subparagraph, good reason for failure to timely  
6 present information to the assessor shall be presumed to exist for reports and related  
7 attachments of any appraiser or other expert ordered prior to the deadline for filing  
8 a complaint with the board of review if the report and attachments are submitted to  
9 the assessor within thirty days of receipt of the reports and attachments by the  
10 taxpayer and at least twenty-five days prior to a hearing before the Louisiana Tax  
11 Commission. Nothing in this Item shall be construed to limit the ability of the  
12 Louisiana Tax Commission to find good reason to admit other expert reports  
13 pursuant to the other provisions of this Subparagraph.

14 (iii) Nothing in this Item shall be construed to limit the ability of the  
15 Louisiana Tax Commission to find good reason to admit otherwise admissible  
16 documents or evidence pursuant to this Subparagraph. For purposes of this  
17 Subparagraph, good reason for failure to timely present documents or evidence shall  
18 always be presumed to exist when the otherwise admissible document or evidence  
19 is either of the following:

20 (aa) Not available to the taxpayer at the time of the deadline for submission  
21 to the assessor but is provided to the assessor within fifteen days of availability  
22 including but not limited to financial or accounting documents, financial statements,  
23 information regarding the useful life of property, depreciation schedules, other  
24 records of income data, or environmental assessments or reports relating to the  
25 property.

26 (bb) Consists of documents or records of income or expenses concerning the  
27 valuation of oil and gas property when the taxpayer has timely provided all  
28 information required by rule and the documents or records are supplemental to the  
29 submission. The presumption provided for in this Subitem shall not apply to  
30 documents or records specifically required to be provided by rule or expressly

1 requested by the assessor pursuant to R.S. 47:1957(C) if the documents were  
2 available to the taxpayer but not timely provided in response to the assessor's  
3 request.

4 (iv) Witnesses may be utilized to authenticate or explain evidence which is  
5 otherwise admissible pursuant to the provisions of this Subsection. Nothing in this  
6 Item shall be construed to limit otherwise admissible witness testimony evidence.

7 (v) For purposes of this Subparagraph, the phrase "otherwise admissible"  
8 shall mean evidence admissible pursuant to any provision of this Subsection and  
9 admissible pursuant to relevant provisions of the Administrative Procedure Act and  
10 Code of Evidence.

11 (vi) Nothing in this Subparagraph shall be construed to limit any of the  
12 following otherwise admissible data, guides, and resources that are publicly  
13 accessible:

14 (aa) Aerial or other photography.

15 (bb) Public records of Clerks of Court or other political subdivisions in the  
16 parish of the assessment, including but not limited to building permits, conveyance  
17 records, city directories, occupancy permits, or demolition permits.

18 (cc) Public records of the Department of Natural Resources including but not  
19 limited to data from the Strategic Online Natural Resource Information System  
20 (SONRIS).

21 (dd) Sales data including but not limited to multiple listing service reports.

22 (ee) Published cost data or cost guides and their related sources.

23 (ff) Rules, advisories, or guidance promulgated by the Louisiana Tax  
24 Commission.

25 (b) A decision of the Louisiana Tax Commission to deny a taxpayer's  
26 application to present additional evidence pursuant to Subparagraph (a) of this  
27 Paragraph shall, at the option of the taxpayer, be considered a final determination for  
28 purposes of appeal as provided for in R.S. 47:1998 to be decided by preference and  
29 priority within twenty-one days and thereafter be subject to review by priority in the  
30 same manner as a non-appealable interlocutory judgment, or be subject to immediate

1 review by application for supervisory writ in the same manner as provided for in  
2 Rule 4 of the Uniform Rules of Louisiana Courts of Appeal. Except as ordered by  
3 a court of appeal, no stay of the proceedings before the Louisiana Tax Commission  
4 may be issued pursuant to an action pursuant to this Subparagraph. This  
5 Subparagraph shall not apply to an application to present additional evidence not  
6 timely filed pursuant to the rules of the Louisiana Tax Commission.

7 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,  
8 in an appeal of the correctness of an assessment of real property, the Louisiana Tax  
9 Commission may independently appraise the property utilizing the criteria set forth  
10 in R.S. 47:2323 and may enter that appraisal into evidence for consideration on  
11 review of the correctness of the assessment.

12 (d) The Louisiana Tax Commission may promulgate rules related to the  
13 disclosure of evidence to the opposing party and the consideration of evidentiary  
14 disputes, and no provision of this Paragraph shall extend any deadline beyond the  
15 date that would be applicable pursuant to Louisiana Tax Commission rules.

16 (3) The Louisiana Tax Commission may affirm the correctness of the  
17 assessment, it may remand the matter for further consideration by the assessor, or it  
18 may reverse or modify the assessment because the assessment is any of the  
19 following:

20 (a) In violation of constitutional or statutory provisions.

21 (b) In excess of the authority of the assessor.

22 (c) Made upon an unlawful procedure.

23 (d) Affected by another error of law.

24 (e) Arbitrary or capricious or characterized by abuse of discretion or clearly  
25 unwarranted exercise of discretion.

26 (f) Not supported and sustainable by a preponderance of evidence as  
27 determined by the Louisiana Tax Commission. If the Louisiana Tax Commission  
28 finds that an assessment is not supported and sustainable by a preponderance of  
29 evidence, the Louisiana Tax Commission shall make its own determination and  
30 conclusions of fact by a preponderance of evidence based upon its own evaluation

1 of the record evidence reviewed in its entirety including otherwise admissible first-  
2 hand witness testimony.

3 \* \* \*

4 §1992. Inspection of assessment lists; notification and review of assessments by  
5 board of review; hearing officers

6 A.

7 \* \* \*

8 (3) Any property owner or agent who has requested notice of assessed value  
9 pursuant to Paragraph (2) of this Subsection may also provide an email address to the  
10 assessor. If an email address is provided within the period specified in Paragraph (2)  
11 of this Subsection, the assessor shall email written notice of the assessed value of the  
12 related property on the first day for the inspection of the assessment lists as provided  
13 for in this Section. The notice required pursuant to this Paragraph shall otherwise be  
14 subject to all of the provisions of Paragraph (2) of this Subsection.

15 B.

16 \* \* \*

17 (3) Notwithstanding any other provision of this Subsection, if an assessor  
18 receives additional information from a taxpayer after the assessment lists have been  
19 certified to the board of review but before the filing of a complaint with the board  
20 of review, the assessor may modify the assessment to make a reduction based on the  
21 additional evidence. Any reduction pursuant to the provisions of this Paragraph shall  
22 be communicated to the taxpayer and the board of review no less than twenty-four  
23 hours prior to the board of review's public hearing. Nothing in this Paragraph shall  
24 be construed to limit any other statutory authority to make modifications.

25 \* \* \*

26 §1998. Judicial review; generally

27 A.(1)(a) Any taxpayer or bona fide representative of an affected tax-recipient  
28 body in the state dissatisfied with the final determination of the Louisiana Tax  
29 Commission under the provisions of R.S. 47:1989 shall have the right to institute suit  
30 within thirty days of the entry of any final decision of the Louisiana Tax Commission

1 in the district court for the parish where the Louisiana Tax Commission is domiciled  
 2 or the district court of the parish where the property is located ~~contesting~~ for review  
 3 of the correctness of an assessment by an assessor. Any taxpayer who owns property  
 4 assessed in more than one parish may institute this suit in either the district court for  
 5 the parish where the tax commission is domiciled or the district court of any one of  
 6 the parishes in which the property is located and assessed, provided at least  
 7 twenty-five percent of the parishes where the property is located are named in the  
 8 suit. However, if at least twenty-five percent of the parishes are not named in the  
 9 suit, then suit must be filed in the parish where the property is located.

10 (b)(†) The proceedings in ~~such the~~ suit shall be ~~tried~~ heard pursuant to R.S.  
 11 49:964 and by preference, whether or not out of term time<sup>†</sup>, at such the time as fixed  
 12 by the district court or the Board of Tax Appeals. No new trial or rehearing shall be  
 13 allowed.

14 \* \* \*

15 D. In all suits relating to property taxes the judge shall hear ~~and try such~~  
 16 these cases without delay, in chambers if necessary, without cost to the reviewers or  
 17 the assessors regardless of whether the suit was instituted by an assessor or a  
 18 taxpayer.

19 \* \* \*

20 H.(1) For purposes of this Section, references to the district court for the  
 21 parish where the Louisiana Tax Commission is domiciled shall be deemed to mean  
 22 either the district court for East Baton Rouge Parish or the Louisiana Board of Tax  
 23 Appeals.

24 (2) A review by the Board of Tax Appeals pursuant to this Section shall be  
 25 in accordance with the provisions of this Section applicable to a district court and  
 26 shall be pursuant to its jurisdiction under Article V, Section 35 of the Constitution  
 27 of Louisiana over all matters related to state and local taxes or fees, provided that the  
 28 matter shall be subject to review finally by the courts on appeal pursuant to the  
 29 provisions of Chapter 17 of Subtitle II of this Title.

1                   I. The Louisiana Tax Commission shall receive a copy of every filing in a  
 2                   suit under this Section, and may intervene in accordance with the applicable  
 3                   provisions of the Code of Civil Procedure.

4   \*           \*           \*

5                   §2132. Refund of taxes erroneously paid

6   \*           \*           \*

7                   D. An action of the assessor or of the tax commission rejecting or refusing  
 8                   to approve any claim made under the provisions of this Section may be appealed by  
 9                   means of ordinary proceedings to the Board of Tax Appeals or to the district court  
 10                  having jurisdiction where the property which is the subject of the claim is located.

11    \*           \*           \*

12                  §2134. Suits to recover taxes paid under protest

13    \*           \*           \*

14                  B.

15    \*           \*           \*

16                  (3)(a) In a correctness challenge suit under either R.S. 47:1856; or 1857; ~~or~~  
 17                  ~~1998~~ the officer or officers designated for the collection of taxes in the parish or  
 18                  parishes in which the property is located, ~~the assessor or assessors for the parish or~~  
 19                  ~~district, or parishes or districts, in which the property is located;~~ and the Louisiana  
 20                  Tax Commission shall be the sole necessary and proper party defendants in any such  
 21                  suit.

22                  (b) The officer or officers designated for the collection of taxes in the parish  
 23                  or parishes in which the property is located and the assessor or assessors for the  
 24                  parish or district, or parishes or districts, in which the property is located shall be the  
 25                  sole necessary and proper party defendants in a correctness challenge action under  
 26                  R.S. 47:1989, 1992, or 1998.

27    \*           \*           \*

28                  D.(1) The right to sue for recovery of a tax paid under protest as provided  
 29                  in this Section shall afford a legal remedy and right of action in the Board of Tax  
 30                  Appeals or any state or federal court having jurisdiction of the parties and subject

1 matter for a full and complete adjudication of all questions arising in connection with  
2 a correctness challenge or the enforcement of the rights respecting the legality of any  
3 tax accrued or accruing or the method of enforcement thereof.

4 (2) A legality challenge as provided for in Subsection C of this Section may  
5 be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery  
6 of a tax paid under protest before the Board of Tax Appeals, which shall provide a  
7 legal remedy and right of action for a full and complete adjudication of all questions  
8 arising in connection with the tax.

9 (3) The right to sue for recovery of a tax paid under protest as provided in  
10 this Section shall afford a legal remedy and right of action at law in the state or  
11 federal courts where any tax or the collection thereof is claimed to be an unlawful  
12 burden upon interstate commerce, or in violation of any act of the Congress of the  
13 United States, the Constitution of the United States, or the constitution of the state.

14 (4) The portion of the taxes which is paid by the taxpayer to the collecting  
15 officer or officers that is neither in dispute nor the subject of such suit shall not be  
16 made subject to the protest.

17 E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer  
18 that the principle of law involved in an additional assessment is already pending  
19 before the Board of Tax Appeals or the courts for judicial determination, the  
20 taxpayer, upon agreement to abide by the pending decision of the Board of Tax  
21 Appeals or the courts, may pay the additional assessment under protest but need not  
22 file an additional suit. In such cases, the tax ~~so~~ paid under protest shall be segregated  
23 and held by the collecting officer or officers until the question of law involved has  
24 been determined by the courts, the Board of Tax Appeals, or finally decided by the  
25 courts on appeal, and shall then be disposed of as provided in the final decision of  
26 the ~~court~~ Board of Tax Appeals or courts, as applicable.

27 \* \* \*

28 §2327. Confidentiality of forms

29 Forms filed by a taxpayer pursuant to this Part shall be confidential and shall  
30 be used by the assessor, the governing authority, the Louisiana Tax Commission, and



1           the Louisiana Department of Revenue, solely for the purpose of administering the  
 2           provisions of this Part and verifying eligibility for tax credits claimed under R.S.  
 3           47:6006. ~~Such~~ The forms shall not be subject to the provisions of the Public Records  
 4           Law, provided however, that ~~such~~ the forms shall be admissible in evidence and  
 5           subject to discovery in judicial or administrative proceedings according to general  
 6           law relating to the production and discovery of evidence subject to any protection  
 7           related to use of confidential information provided by an order under the provisions  
 8           of Article 1426 of the Louisiana Code of Civil Procedure. For purposes of this  
 9           Section, forms shall include all information provided by a taxpayer to an assessor  
 10          pursuant to this Part.

11          Section 2. R.S. 47:1431(D)(2) and 1432(D) are hereby repealed in their entirety.

12          Section 3. This Act shall be effective January 1, 2022. The provisions of this Act  
 13          amending R.S. 47:1989 shall have prospective effect only and shall not be applicable to any  
 14          case actually pending before the Louisiana Tax Commission or in any court on the effective  
 15          date of this Act. The remaining provisions of this Act are procedural, but the provisions of  
 16          this Act amending R.S. 47:1998 shall not be applicable to any case actually pending in any  
 17          court on the effective date of this Act.

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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: \_\_\_\_\_