

2026 Regular Session

SENATE BILL NO. 196

BY SENATOR FOIL

TAX/TAXATION. Provides relative to the time period to appeal a notice of assessment or the disallowance of a refund claim. (8/1/26)

1 AN ACT

2 To amend and reenact R.S. 47:337.51(A)(1), the introductory paragraph of (2), and (3), and  
3 the introductory paragraph of (B)(1), 337.53(C), 1565(A) and (B), and 1625(A) and  
4 (B), relative to the notice of assessment and disallowance of a refund claim; to  
5 provide the time period for appealing a notice of assessment for local sales and use  
6 taxes; to provide the time period for appealing a notice of assessment when the tax  
7 is in jeopardy for local sales and use taxes; to provide for the time period for  
8 appealing a notice of assessment issued by the Department of Revenue; to provide  
9 for the time period to appeal the disallowance of a refund claim by the Department  
10 of Revenue; to provide relative to authorized changes of address by the Department  
11 of Revenue; to provide for applicability; and to provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 47:337.51(A)(1), the introductory paragraph of (2), and (3), and the  
14 introductory paragraph of (B)(1), 337.53(C), 1565(A) and (B), and 1625(A) and (B) are  
15 hereby amended and reenacted to read as follows:

16 §337.51. Notice of assessment and right to appeal

17 A.(1) Having assessed the amount determined to be due, the collector shall

1 send a notice by certified mail to the taxpayer against whom the assessment is  
2 imposed at the address given in the last report filed by the taxpayer, or to any address  
3 obtainable from any private entity which will provide such address free of charge or  
4 from any federal, state, or local government entity, including but not limited to the  
5 United States Postal Service or from the United States Postal Service certified  
6 software. This notice shall inform the taxpayer of the assessment and the right to do  
7 any of the following:

8 (a) Pay the amount of the assessment within **sixty ninety** calendar days from  
9 the date of the notice.

10 (b) Appeal to the Board of Tax Appeals for redetermination of the assessment  
11 within **sixty ninety** calendar days from the date of the notice.

12 (c) Pay under protest in accordance with R.S. 47:337.63 within **sixty ninety**  
13 calendar days from the date of the notice, and then either file suit or file a petition  
14 with the Board of Tax Appeals, all as provided for in that Section.

15 (d) Agree in writing with the collector to a mediation within fifteen calendar  
16 days from the date of the notice pursuant to the provisions of R.S. 47:337.51.1.

17 (2) If no report has been timely filed, the collector shall send a notice by  
18 certified mail to the taxpayer against whom the assessment is imposed at any address  
19 obtainable from any private entity which will provide such address free of charge or  
20 from any federal, state, or local government entity, including but not limited to the  
21 United States Postal Service or from the United States Postal Service certified  
22 software. This notice shall inform the taxpayer of the assessment and that he has  
23 **sixty ninety** calendar days from the date of the notice to do any of the following:

24 \* \* \*

25 (3) If the taxpayer has not paid under protest in accordance with the  
26 provisions of R.S. 47:337.63, or pursued an alternative remedy in accordance with  
27 R.S. 47:337.64, or filed an appeal with the Board of Tax Appeals within the **sixty**  
28 **ninety**-day period provided for in Paragraph (1) of this Subsection, the assessment  
29 shall be final and shall be collectible by distraint and sale as provided in this Part. If

1 an appeal for a redetermination of the assessment has been timely and properly filed,  
2 the assessment shall not be collectible by distraint and sale until such time as the  
3 assessment has been redetermined or affirmed by the Board of Tax Appeals or the  
4 court which last reviews the matter.

5 \* \* \*

6 B.(1) If any dealer disputes any findings or assessment of the collector, he  
7 may, within ~~sixty~~ **ninety** days of the receipt of notice of the assessment or finding,  
8 do any of the following:

9 \* \* \*

10 §337.53. Assessment and notice when tax is in jeopardy

11 \* \* \*

12 C. The taxpayer against whom the assessment lies can stay distraint of his  
13 property, or sale of his property already distrained, as the case may be, only by the  
14 immediate payment of the assessment or by posting with the collector a surety bond  
15 for twice the amount of such assessment, or of a lower amount acceptable to the  
16 collector, with such sureties as the collector deems necessary. The taxpayer shall  
17 have ~~sixty~~ **ninety** calendar days from the date of payment, or the date of posting  
18 bond, to appeal to the Board of Tax Appeals for a redetermination of the assessment.  
19 During this period, the collector shall hold any payment made in an escrow account.  
20 If the taxpayer does not appeal, the collector shall immediately credit such payment  
21 to tax collections or proceed to collect from sureties, if any were given. In the event  
22 of an appeal, such payment or demand for payment from sureties given shall be held  
23 in abeyance pending the redetermination or affirmation of the assessment by the  
24 Board of Tax Appeals or the court which last reviews the matter. Final payment, or  
25 collection from sureties, will be for the amount of the affirmed or redetermined  
26 assessment.

27 \* \* \*

28 §1565. Notice of assessment and right to appeal

29 A. Having assessed the amount determined to be due, the secretary shall send

1 a notice by certified mail to the taxpayer against whom the assessment is imposed  
2 at the address given in the last report filed by the taxpayer, or to any address  
3 obtainable from any private entity ~~which will provide such address free of charge~~ or  
4 from any federal, state, or local government entity, including but not limited to the  
5 United States Postal Service or from United States Postal Service certified software.  
6 However, if the notice is to be mailed to an address outside the United States, the  
7 secretary shall send notice by First-Class Mail International with Electronic United  
8 States Postal Service Delivery Confirmation. If no report has been timely filed, the  
9 secretary shall send a notice by certified mail to the taxpayer against whom the  
10 assessment is imposed at any address obtainable from any private entity ~~which will~~  
11 ~~provide such address free of charge~~ or from any federal, state, or local government  
12 entity, including but not limited to the United States Postal Service or from United  
13 States Postal service certified software. However, if the notice is to be mailed to an  
14 address outside the United States, the secretary shall send notice by First-Class Mail  
15 International with Electronic United States Postal Service Delivery Confirmation.  
16 This notice shall inform the taxpayer of the assessment and that he has ~~sixty~~ **ninety**  
17 calendar days from the date of the notice to either pay the amount of the assessment  
18 or to appeal to the Board of Tax Appeals for a redetermination of the assessment. All  
19 such appeals shall be made in accordance with the provisions of Chapter 17, Subtitle  
20 II of this Title.

21 B. If the taxpayer has not filed an appeal with the Board of Tax Appeals  
22 within the ~~sixty~~ **ninety** day period, the assessment shall be final and shall be  
23 collectible by distraint and sale as hereinafter provided. If an appeal for a  
24 redetermination of the assessment has been filed, the assessment shall not be  
25 collectible by distraint and sale until such time as the assessment has been  
26 redetermined or affirmed by the Board of Tax Appeals or the court which last  
27 reviews the matter.

28 \* \* \*

29 §1625. Appeals from the collector's disallowance of refund claim

1           A.(1) If the collector fails to act on a properly filed claim for refund or credit  
2           within one year from the date received by him or if the collector denies the claim in  
3           whole or in part, the taxpayer claiming such refund or credit may appeal to the Board  
4           of Tax Appeals for a hearing on the claim filed. No appeal may be filed before the  
5           expiration of one year from the date of filing such claim unless the collector renders  
6           a decision thereon within that time, nor after the expiration of **sixty ninety** days from  
7           the date of mailing by registered mail by the collector to the taxpayer of a notice of  
8           the disallowance of the part of the claim to which such appeal relates.

9           (2) A taxpayer's proper appeal to the Board of Tax Appeals within **sixty**  
10          **ninety** days from the date on any notice of disallowance issued shall also establish  
11          that the appeal was filed within **sixty ninety** days from the date of certified or  
12          registered mailing of the notice.

13          B. A notice of disallowance, if issued, shall inform the taxpayer that he has  
14          **sixty ninety** days from the date of the certified or registered mailing of that notice  
15          to appeal to the Board of Tax Appeals, and that any consideration, reconsideration,  
16          or action by the collector with respect to such claim following the mailing of a notice  
17          by registered mail of disallowance shall not operate to extend the period within  
18          which an appeal may be taken.

\* \* \*

20          Section 2. The provisions of this Act shall be applicable to any notice mailed on or  
21          after January 1, 2028.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Senate Legislative Services.  
The keyword, summary, 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)]

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DIGEST

SB 196 Engrossed

2026 Regular Session

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Present law requires that a taxpayer do one of the following upon receipt of a notice of  
assessment and right to appeal for local sales and use taxes:

- (1) Pay the amount of the assessment within 60 calendar days from the date of the  
notice.
- (2) Appeal to the Board of Tax Appeals, hereinafter "BTA", for redetermination of the

Coding: Words which are ~~struck through~~ are deletions from existing law;  
words in **boldface type and underscored** are additions.

assessment within 60 calendar days from the date of the notice.

- (3) Pay under protest within 60 calendar days from the date of the notice, and then either file suit or file a petition with the BTA.
- (4) Agree in writing with the collector to a mediation within 15 calendar days from the date of the notice.

Proposed law changes the time period to pay the assessment, appeal to the BTA for a redetermination, or pay under protest and file suit or a petition from 60 days to 90 days and otherwise retains present law.

Present law allows a taxpayer sixty days from the date of payment or posting bond to appeal to the BTA for a redetermination of the assessment when the tax is in jeopardy and property has been distrained.

Proposed law changes the time period to appeal to the BTA for a redetermination of the assessment when the tax is in jeopardy and property has been distrained from 60 days to 90 days.

Present law allows a taxpayer 60 days from the date of the notice of assessment from the Department of Revenue to either pay the amount of the assessment or to appeal to the BTA for a redetermination.

Proposed law changes the time period to either pay the amount of the assessment or to appeal to the BTA for a redetermination from 60 days to 90 days.

Present law requires the Department of Revenue to send notices of assessment and right to appeal to a taxpayer's last know address or to any address obtainable from any private entity if the address is provided by the private entity free of charge.

Proposed law retains present law but repeals the provision requiring the private entity to provide the address free of charge.

Present law allows a taxpayer 60 days after the Department of Revenue disallows a refund claim to appeal the disallowance with the BTA.

Proposed law changes the time period to appeal the disallowance of the refund claim from 60 days to 90 days.

Applicable to notices mailed on or after January 1, 2028.

Effective August 1, 2026.

(Amends R.S. 47:337.51(A)(1), (2)(intro para), and (3), and (B)(1)(intro para), 337.53(C), 1565(A) and (B), and 1625(A) and (B))

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Repeal provisions requiring the private entity provide the taxpayer's address to LDR free of charge.

2. Provide that the bill is applicable to notices mailed on or after January 1, 2028.
3. Make technical changes.