
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)]

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 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.