

2018 Regular Session

SENATE BILL NO. 259

BY SENATOR CARTER

COMMERCIAL REGULATIONS. Provides relative to collection of certain disallowed tax benefits from taxpayers. (8/1/18)

1 AN ACT
2 To enact R.S. 47:1561.3, relative to the recovery of certain tax benefits; to provide relative
3 to the authority of the secretary of the Department of Revenue; to provide for terms
4 and conditions; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1561.3 is hereby enacted to read as follows:

7 **§1561.3. Special authority to recover nonrefundable tax credits**
8 **A. Except as provided in R.S. 47:1561.2, all tax benefits, including**
9 **nonrefundable tax credits, previously granted to a taxpayer but later**
10 **disallowed, may be recovered by the secretary through any collection remedy**
11 **authorized by R.S. 47:1561 and initiated within the latter of any of the**
12 **following:**

13 **(1) Two years from December thirty-first of the year in which the benefit**
14 **was paid.**

15 **(2) Three years from December thirty-first of the year in which the taxes**
16 **for the filing period were due.**

17 **(3) The time period for which prescription has been extended, as**

