

2018 Regular Session

HOUSE BILL NO. 374

BY REPRESENTATIVE ABRAMSON

TAX APPEALS/BOARD: Requires the Board of Tax Appeals to refund certain filing fees and deposits paid relating to claims for the solar energy systems tax credit

1 AN ACT

2 To require the Board of Tax Appeals to tax costs for deposits and filing fees related to
3 appeals for certain claims for the solar energy system tax credit; to designate those
4 claims which qualify for payment of costs; to provide for an effective date; to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Within thirty days of the effective date of this Act, the Board of Tax
8 Appeals shall issue an order taxing costs for the deposits and filing fees paid on appeals
9 made to the board related to a denial or potential denial by the Louisiana Department of
10 Revenue of a qualified claim for a solar energy system tax credit. The order shall include
11 a statement that provides the claimant's name and address, as well as the amounts of deposits
12 and filing fees paid to the board on the claimants qualified claim. Payment shall be made
13 as provided in Section 4 of this Act.

14 Section 2. For purposes of this Act, a "qualified claim for a solar energy system tax
15 credit" means a claim eligible for payment by the Department of Revenue pursuant to Act
16 413 of the 2017 Regular Session of the Legislature. "Qualified claim for a solar energy
17 system tax credit" shall not include any claim that does not qualify for payment pursuant to
18 Act No. 413 of the 2017 Regular Session of the Legislature or any claim that includes other
19 justiciable issues in addition to the solar energy system tax credit.

20 Section 3. As of the effective date of this Act, the board shall waive any deposits and
21 filing fees that would be subject to the provisions of this Act, but that had not been paid as
22 of that date.

1 Section 4. Notwithstanding any other provision of law to the contrary, the secretary
2 of the Department of Revenue shall make payment of the taxed costs as an addition to the
3 second installment payment for an appellant's qualified claim for a solar energy system tax
4 credit. The payment shall be made from the same source as the claim for the tax credit and
5 shall be subject to the offset provisions of R.S. 47:1622.

6 Section 5. This Act shall become effective upon signature by the governor or, if not
7 signed by the governor, upon expiration of the time for bills to become law without signature
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
10 effective on the day following such approval.

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 374 Engrossed

2018 Regular Session

Abramson

Abstract: Requires the Board of Tax Appeals to issue an order to tax as costs, deposits and filing fees paid on certain appeals related to claims for the solar energy system tax credit.

Proposed law requires the Board of Tax Appeals to issue an order taxing costs for deposits and filing fees paid on appeals made to the board related to a denial or potential denial by the Dept. of Revenue of a qualified claim for a solar energy system tax credit. The order shall be issued within 30 days of the effective date of proposed law.

Proposed law provides that for purposes of proposed law, a "qualified claim" means a claim eligible for payment by the Dept. of Revenue pursuant to Act No. 413 of the 2017 R.S. and shall not include any claim that includes other justiciable issues in addition to the solar energy system tax credit.

Proposed law authorizes the Board of Tax Appeals to waive deposits and filings fees for a qualified claim if the deposits and filing fees have not been paid as of the effective date of proposed law.

Proposed law provides that payment of costs pursuant to an order of the Board of Tax Appeals under proposed law be made from the same source used to pay the qualified claim for the tax credit.

Effective upon signature of governor or lapse of time for gubernatorial action.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the relief provided under proposed law for an appellant for a qualifying solar energy system tax credit from payment of a refund of deposits and filing fees to an order to tax deposits and filing fees paid on the claim as costs, the amount to be paid by the Dept. of Revenue.
2. Add authority for the Board of Tax Appeals to waive deposits and filings fees which have not been paid as of the effect date of proposed law under certain circumstances.
3. Change the source of monies for payments for appellants with qualified claims from payment from self-generated revenues of the Board of Tax Appeals to the same source used to pay the qualified claim for the tax credit.
4. Prohibit qualification of a claim that does not qualify for payment of a solar energy system tax credit pursuant to Act No. 413 of the 2017 R.S. or a claim that includes other justiciable issues in addition to the solar energy system tax credit.