

## **RÉSUMÉ DIGEST**

**ACT 370 (SB 259)**

**2018 Regular Session**

**Carter**

Prior law provided for the procedure for the secretary of the Department of Revenue to collect rebates or refundable tax credits previously granted to a taxpayer, but later disallowed.

New law makes all tax benefits, including nonrefundable tax credits, subject to the same procedure for the collection of disallowed rebates or refundable tax credits.

Effective August 1, 2018.

(Adds R.S. 47:1561.3)