
DIGEST

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HB 559 Original

2019 Regular Session

DeVillier

Abstract: Provides for distraint due process hearing procedures.

Present law sets the procedure for collectors to make lists of distraint property and serve the taxpayer with a note of the sum demanded and notice of time and place where the property will be sold.

Proposed law provides that no levy may be made upon a person's property or right to property due to unpaid tax unless the Secretary of the Dept. of Revenue notifies the individual in writing of their right to a due process hearing.

Proposed law provides that the notice of the right to a hearing shall only be required once per taxable period in which there is an unpaid tax resulting in the levy on the individual's property.

Proposed law provides that the notice of the right to hearing shall be served on the person via personal service or be sent by registered mail with a return receipt requested to the person's last known residence or business address, no less than 30 days before the levy will occur.

Proposed law provides that the notice of the right to a hearing shall be written in simple non-technical terms.

Proposed law provides that the notice of the right to a hearing shall include the amount of the unpaid tax, a statement regarding the right to a due process hearing, and a description of the proposed action taken by secretary.

Proposed law provides that when applicable, the following information shall be included in the notice: legal provisions and procedures related to the levy and sale of property, available administrative appeals, alternatives available preventing a levy, and provisions and procedures related to the release of liens on property.

Proposed law provides that if hearing pursuant to this Section is properly requested in writing, includes reasons for the hearing within 30 days of personal service of the post marked date of the secretary's written notice, and is granted, the hearing shall be held before the Board of Tax Appeals.

Proposed law provides that any levy action that is the subject of a hearing shall be suspended for the period of time during which the hearing and any related appeals are pending.

Proposed law provides that the individual receiving a due process hearing may raise the following

relevant issues: personal liability for the unpaid tax at the hearing including any spousal defenses, challenges to the appropriateness of collection actions, and offers of collection alternative including the posting of a bond, substitution of assets, an installment agreement, or an offer-in-compromise.

Effective July 1, 2019.

(Adds R.S. 47:1407(6) and 1571.1)