The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 283 Engrossed 2020 Regular Session Allain

Present law provides that when a tax collector issues a determination of tax to a taxpayer that fails to make and file any return or report required by the provisions of the local ordinances the taxpayer has 15 days to respond.

Proposed law changes the response time from 15 to 30 days.

Present law requires taxpayers to take action after the collector issues a proposed assessment with 30 days from the notice.

Proposed law provides taxpayers 60 days to act instead of present law 30 days.

Effective January 1, 2021.

(R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and (B)(1))