2020 Regular Session

HOUSE BILL NO. 736

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## BY REPRESENTATIVE GARY CARTER

2 To amend and reenact R.S. 47:2132(A), relative to statutory impositions; to authorize 3 refunds of statutory impositions under certain circumstances; to provide for certain 4 requirements and limitations; to provide for applicability; to provide for an effective 5 date; and to provide for related matters. Be it enacted by the Legislature of Louisiana: 6 7 Section 1. R.S. 47:2132(A) is hereby amended and reenacted to read as follows: §2132. Refund of taxes erroneously paid 8 9 A.(1) Any Except as provided for in Paragraph (2) of this Subsection, any 10 person who has a claim against a political subdivision for ad valorem taxes 11 erroneously paid into the funds of that political subdivision may present the claim 12 to the Louisiana Tax Commission within three years of the date of the payment, in 13 such form and together with such proof as the tax commission may require by its 14 rules and regulations; however, if a person is claiming a previously unclaimed 15 homestead exemption, it may be presented to the tax commission within five years 16 of the date of payment. The tax commission shall consult with the assessor of the 17 parish in which the property which is the subject of the claim is located, and after 18 that assessor advises the tax commission that a refund is due the claimant, the tax 19 commission shall duly examine the merits and correctness of each claim presented 20 to it and shall make a determination thereon within thirty days after receipt of the 21 claim.

AN ACT

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(2)(a) Any person who prevails in a suit pursuant to R.S. 47:2134(C), as deemed applicable by the court, against a political subdivision for any statutory imposition that is declared invalid pursuant to a legal challenge for the payment of the statutory imposition may present the claim to the tax commission within three years of the date of the final judgment declaring the statutory imposition invalid and awarding a monetary judgment, in a form prescribed by the tax commission in accordance with its rules and regulations, along with a copy of the judgment rendered by the court. The records of the tax commission shall note the date of submission of the judgment by the taxpayer and shall order repayment of the statutory impositions by the tax collector of the sums declared legally invalid, together with interest and court costs, as directed by the court.

(b) The tax collector shall refund the sum of statutory impositions held to be invalid, together with interest and court costs as directed by the court to the taxpayer within thirty days of the order by the tax commission authorizing and directing the tax collector to refund these sums. However, in lieu of a refund as required in this Subparagraph, the tax collector may grant the taxpayer a credit up to the amount of the statutory imposition ordered by the tax commission to offset ad valorem tax liability or statutory impositions owed by the taxpayer. Any amount of unused credit shall carryover to the benefit of the taxpayer until the total amount ordered by the tax commission has been extinguished.

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Section 2. The provisions of this Act shall be applicable to all claims of statutory impositions declared invalid by a court on or after January 1, 2020.

Section 3. This Act shall become effective upon signature by the governor or, if not 2 signed by the governor, upon expiration of the time for bills to become law without signature 3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If 4 vetoed by the governor and subsequently approved by the legislature, this Act shall become 5 effective on the day following such approval. SPEAKER OF THE HOUSE OF REPRESENTATIVES PRESIDENT OF THE SENATE GOVERNOR OF THE STATE OF LOUISIANA

**ENROLLED** 

HB NO. 736

APPROVED: \_\_\_\_\_

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