

SENATE BILL NO. 283

BY SENATOR ALLAIN

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AN ACT

To amend and reenact R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and (B)(1), relative to local sales and use tax administration; to provide relative to notices; to provide relative to the time to protest to collector's determination of tax due; to provide relative to the time to appeal an assessment; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and (B)(1) are hereby amended and reenacted to read as follows:

§337.48. Determination and notice of tax due

A.(1) If a taxpayer fails to make and file any return or report required by the provisions of the local ordinance and this Chapter, the collector shall determine the tax, penalty, and interest due by estimate or otherwise. Having determined the amount of tax, penalty, and interest due, the collector shall send by mail a notice to the taxpayer at the address given in the last report filed by him pursuant to the provisions of this Chapter, or to any address that may be obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the U.S. Postal Service or from U.S. Postal Service certified software, setting out his determination and informing the person of his purpose to assess the amount so determined against him after ~~fifteen~~ **thirty** calendar days from the date of the notice.

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§337.49. Protest to collector's determination of tax due

1 (b) Appeal to the Board of Tax Appeals for redetermination of the
2 assessment.

3 (c) Pay under protest in accordance with R.S. 47:337.63, and then either file
4 suit or file a petition with the Board of Tax Appeals, all as provided for in that
5 Section.

6 (2) If no report has been timely filed, the collector shall send a notice by
7 certified mail to the taxpayer against whom the assessment is imposed at any address
8 obtainable from any private entity which will provide such address free of charge or
9 from any federal, state, or local government entity, including but not limited to the
10 United States Postal Service or from the United States Postal Service certified
11 software. This notice shall inform the taxpayer of the assessment and that he has
12 ~~thirty~~ sixty calendar days from the date of the notice to do either of the following:

13 (a) Pay the amount of the assessment.

14 (b) Pay under protest in accordance with R.S. 47:337.63 and then either file
15 suit or file a petition with the Board of Tax Appeals, all as provided for in that
16 Section.

17 (3) If the taxpayer has not paid under protest in accordance with the
18 provisions of R.S. 47:337.63, or pursued an alternative remedy in accordance with
19 R.S. 47:337.64, or filed an appeal with the Board of Tax Appeals within the ~~thirty~~
20 sixty-day period provided for in Paragraph (1) of this Subsection, the assessment
21 shall be final and shall be collectible by distraint and sale as provided in this Part. If
22 an appeal for a redetermination of the assessment has been timely and properly filed,
23 the assessment shall not be collectible by distraint and sale until such time as the
24 assessment has been redetermined or affirmed by the Board of Tax Appeals or the
25 court which last reviews the matter.

26 B.(1) If any dealer disputes any findings or assessment of the collector, he
27 may, within ~~thirty~~ sixty days of the receipt of notice of the assessment or finding, do
28 any of the following:

29 ~~(+)~~(a) File an appeal from the decision of the collector directed to the Board
30 of Tax Appeals.

1 (b) Pay under protest in accordance with R.S. 47:337.63, and either file suit
 2 as provided for in that Section, or file a petition with the Board of Tax Appeals, as
 3 provided in that Section.

4 * * *

5 Section 2. This Act shall become effective on January 1, 2021.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____