

2022 Regular Session

SENATE BILL NO. 241

BY SENATOR ALLAIN

TAX/TAXATION. Provides for alternatives in lieu of payment under protest for certain ad valorem taxes. (8/1/22)

1 AN ACT

2 To enact R.S. 47:1989(G) and 2134(F), relative to security required for challenging the

3 correctness or legality of ad valorem tax assessments; to provide that a payment

4 under protest is not required to appeal the correctness of an assessment to the

5 Louisiana Tax Commission; to provide for the posting of a bond or other security in

6 lieu of a payment under protest for challenges to the legality of an assessment; and

7 to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1989(G) and 2134(F) are hereby enacted to read as follows:

10 §1989. Review of appeals by tax commission

11 * * *

12 **G. A taxpayer challenging the correctness of an assessment who has**

13 **timely filed an appeal with the Louisiana Tax Commission is not required to**

14 **make a payment under protest of the disputed amount of tax in order for the**

15 **appeal to be considered by the tax commission.**

16 * * *

17 §2134. Suits to recover taxes paid under protest

