SLS 22RS-620 ORIGINAL

2022 Regular Session

SENATE BILL NO. 405

BY SENATOR HENRY AND REPRESENTATIVE STEFANSKI

TAX/TAXATION. Provides relative to proceedings of the Board of Tax Appeals. (gov sig)

1 AN ACT

To amend and reenact R.S. 47:1432, relative to proceedings of the Board of Tax Appeals;

to provide for appeals for the redetermination of assessments, the consideration of

payment under protest petitions, or the determination of overpayments; to provide

for notice and the opportunity to be heard; to provide for retroactive application; to

provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1432 is hereby amended and reenacted to read as follows:

9 §1432. Notice; hearing; decision

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A. The taxpayer, the collector, and other parties to proceedings pursuant to this Chapter shall be afforded notice and opportunity to be heard in each proceeding for the trial of any redetermination of an assessment, the consideration of a payment under protest petition, for the determination of an overpayment, or other matter to be tried pursuant to the provisions of this Chapter. The taxpayer and the collector shall be afforded notice and opportunity to be heard in each proceeding for the redetermination of an assessment, the consideration of a payment under protest petition, or for the determination of an overpayment. A decision or judgment in

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these matters shall be made as quickly a	is practicable.
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B. An a	ction filed purs	uant to this	Part shall	be deemed	in any	<del>court of</del>
Louisiana to be	a suit pending i	n a court of	this state	for the purp	oses of	Code of
Civil Procedure	Article 531					

C. B. Except upon the joint motion of all parties, the board shall not consolidate a case against a local collector with a case against a state collector or with a case against one or more other local collectors; however, nothing in this Part shall prevent the board, upon the joint motion of all parties and when in the interest of justice and efficiency, from ordering a consolidated hearing for the adjudication of pending cases, provided that each party's own counsel or qualified representative and witnesses may appear and present its case, and provided that the board shall render a separate judgment for any case brought against a local collector, even when such case is considered in a joint hearing together with another case or cases.

Section 2. The provisions of this Act are procedural and shall apply both retroactively and prospectively.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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

**DIGEST** 

SB 405 Original

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Henry

Present law requires the taxpayer, the collector, and other parties to proceedings to get notice and an opportunity to be heard in each proceeding for the trial of any redetermination of an assessment, the consideration of a payment under protest petition, for the determination of an overpayment, or other matters to be tried pursuant to the provisions of present law.

Proposed law changes the provisions of present law to require the taxpayer and the collector to get notice and an opportunity to be heard in each proceeding for the redetermination of an assessment, the consideration of a payment under protest petition, or for the determination of an overpayment.

Present law provides that an action filed pursuant to present law shall be deemed in any court

Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

of Louisiana to be a suit pending in a court of this state for the purposes of C.C.P. Art. 531.

Proposed law repeals present law.

 $\underline{\text{Proposed law}}$  provides the provisions of  $\underline{\text{proposed law}}$  are procedural and apply both retroactively and prospectively.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1432)