

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

2 To amend and reenact R.S. 47:1432, relative to proceedings of the Board of Tax Appeals;  
3 to provide for appeals for the redetermination of assessments, the consideration of  
4 payment under protest petitions, or the determination of overpayments; to provide  
5 for notice and the opportunity to be heard; to provide for retroactive application; to  
6 provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

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

9 §1432. Notice; hearing; decision

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



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.

Proposed law provides the provisions of 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)