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

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DIGEST

SB 405 Original

2022 Regular Session

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 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)