

2023 Regular Session

SENATE BILL NO. 75

BY SENATOR CONNICK

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT. Provides relative to the assessment of taxes by the Department of Revenue. (8/1/23)

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AN ACT

To amend and reenact R.S. 47:1565(A) and 1568(C), relative to the assessment of taxes; to provide relative the notice of assessment; to provide relative to the mailing of the notice to international addresses; to provide a time limitation on the payment under protest of self-assessments; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1565(A) and 1568(C) are hereby amended and reenacted to read as follows:

§1565. Notice of assessment and right to appeal

A. Having assessed the amount determined to be due, the secretary shall send a notice by certified mail to the taxpayer against whom the assessment is imposed at the address given in the last report filed by said taxpayer, or to any address 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 United States Postal Service or from United States Postal Service certified software.

**However, if the notice is to be mailed to an address outside the United States, the secretary shall send notice by First-Class Mail International with Electronic**



the U.S. and otherwise retains present law.

Present law provides for the self-assessment of taxes and requires the secretary to send a notice demanding payment within thirty calendar days from the date of the notice if the taxpayer fails to accompany his return filed with a proper payment.

Proposed law retains present law.

Present law provides that a taxpayer has the right to pay an assessment under protest or to claim a refund of an assessment after payment.

Proposed law specifies that a taxpayer has the right to pay an assessment under protest within thirty calendar days from the date of the notice and otherwise retains present law.

Effective August 1, 2023.

(Amends R.S. 47:1565(A) and 1568(C))