

2023 Regular Session

HOUSE BILL NO. 478

BY REPRESENTATIVE DEVILLIER

APPROPRIATIONS/JUDGMENT: Appropriates funds for payment of the stipulated judgment of the Board of Tax Appeals against the state in the suit captioned EDF, Inc. versus Kevin Richard, Secretary of Department of Revenue, State of Louisiana and State of Louisiana

1 AN ACT

2 To appropriate monies out of the state general fund for Fiscal Year 2022-2023 to be used to
3 pay the stipulated judgment rendered by the Board of Tax Appeals in the claim
4 against the state captioned "EDF, Inc. versus Kevin Richard, Secretary of
5 Department of Revenue, State of Louisiana and State of Louisiana" against the state
6 of Louisiana and in favor of EDF, Inc.; to provide for an effective date; and to
7 provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The sum of Four Hundred Fifty-One Thousand Ninety-Five and No/100
10 (\$451,095) Dollars is hereby payable out of the State General Fund (Direct) for Fiscal Year
11 2022-2023 for payment of the stipulated judgment rendered by the Board of Tax Appeals
12 in the claim against the state captioned "EDF, Inc. versus Kevin Richard, Secretary of
13 Department of Revenue, State of Louisiana and State of Louisiana", signed on February 2,
14 2023, against the state of Louisiana and in favor of EDF, Inc., bearing Number 13463D, on
15 the docket of the Board of Tax Appeals, state of Louisiana.

16 Section 2. The judgment may only be paid from this appropriation if it is final and
17 shall be paid as to principal, interest, costs, and fees as awarded in the judgment. If the
18 provisions of the judgment conflict with the provisions of this Act, the provisions of the
19 judgment shall be controlling. Any other provision of this Act not in conflict with the
20 provisions of the judgment shall control. Payment shall be made only after presentation to

1 the state treasurer of documentation required by the state treasurer. Further, the judgment
2 shall be deemed to have been paid on the effective date of this Act, and interest shall cease
3 to run as of that date.

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 478 Original

2023 Regular Session

DeVillier

Appropriates \$451,095 out of the State General Fund (Direct) for FY 2022-2023 for payment of the stipulated judgment rendered by the Board of Tax Appeals in the claim against the state entitled EDF, Inc. versus Kevin Richard, bearing No. 13463D, on the docket of the La. Board of Tax Appeals.

Proposed law provides relative to payment. Provides relative to conflicts between the judgment and proposed law. Prohibits accrual of interest on the judgment as of the effective date of proposed law.

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