

FOR OFFICE USE ONLY	

HOUSE FLOOR AMENDMENTS

2023 Regular Session

Amendments proposed by Representative Willard to Reengrossed Senate Bill No. 75 by Senator Connick

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "1568(C)," and insert in lieu thereof "1568(B) and (C) and to enact
3 R.S. 47:1568(D),"

4 AMENDMENT NO. 2

5 On page 1, at the end of line 3, change "of the" to "of such"

6 AMENDMENT NO. 3

7 On page 1, delete line 4 in its entirety and insert in lieu thereof the following:

8 "notices to international addresses; to provide relative to self-assessments; to provide
9 relative to mailing of the notice when a taxpayer self-assesses; to provide a time
10 limitation on the payment under"

11 AMENDMENT NO. 4

12 On page 1, delete line 7 in its entirety and insert in lieu thereof the following:

13 "Section 1. R.S. 47:1565(A) and 1568(B) and (C) are hereby amended and reenacted
14 and R.S. 47:1568(D) is hereby enacted to read"

15 AMENDMENT NO. 5

16 On page 2, between lines 16 and 17, insert the following:

17 "B. If the taxpayer fails to accompany his return filed with a proper payment,
18 as required by any Chapter of this Subtitle, the secretary shall immediately send a
19 notice by mail to such person, addressed to the address appearing on the return or to
20 any available address, informing him of the amount due, or the balance of the
21 amount due if a partial payment has been made, and demanding payment of such
22 amount within thirty calendar days from the date of the notice. **If the balance of the**
23 **amount due exceeds one thousand dollars, the secretary shall send the notice by**
24 **certified mail.** If payment has not been received at the expiration of such time, the
25 assessment shall be collectible by distraint and sale as is hereinafter provided.

26 **C.(1) The secretary may elect to send to a taxpayer or dealer by regular**
27 **mail a copy of the notice of tax due containing the same information and**
28 **addressed in the same manner as provided in Subsection B of this Section. If**
29 **the secretary mails this regular mail notice within five business days of mailing**
30 **the notice of tax due to the same address as the secretary mails the notice of tax**
31 **due by certified mail, then the notice transmitted by regular mail shall be**
32 **deemed to have been received by the taxpayer or dealer for the purposes of this**
33 **Subsection on the earlier of the date that the United States Postal Service record**
34 **indicates that it first attempted to deliver the notice of tax due to the taxpayer**

1 or dealer, or on the seventh business day from mailing. A certificate of mailing
2 or other proof of mailing from the United States Postal Service shall establish
3 that this copy of the notice of tax due was transmitted by regular mail. Other
4 evidence may be used to alternatively establish the presumption of delivery
5 provided for in this Subsection, including an affidavit of the person who
6 transmitted the notice attesting to the fact that it was transmitted in accordance
7 with the provisions of this Subsection.

8 (2) Notwithstanding any provision of law to the contrary, if the secretary
9 in his sole discretion chooses not to send the copy of the notice of tax due
10 provided for in Paragraph (1) of this Subsection, the absence of transmitting the
11 notice by regular mail shall not be used to establish that a notice of tax due was
12 either not mailed or not received.

13 (3) If the secretary in his sole discretion sends the copy of the notice of
14 tax due provided for in Paragraph (1) of this Subsection, the transmittal of the
15 notice shall have no impact on: the time within which the amount of tax due is
16 required to be paid or paid under protest, or, as provided in this Section, the
17 time within which the assessment becomes final."

18 AMENDMENT NO. 6

19 On page 2, at the beginning of line 17, delete "C." and insert "D."

20 AMENDMENT NO. 7

21 On page 2, line 18, change "thirty" to "sixty"

22 AMENDMENT NO. 8

23 On page 2, after line 21, add the following:

24 "Section 2. The provisions of this Act shall apply to assessments and notices mailed
25 on or after October 1, 2023."