

SENATE BILL NO. 75

BY SENATOR CONNICK

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

1 AN ACT

2 To amend and reenact R.S. 47:1565(A) and 1568(B) and (C) and to enact R.S. 47:1568(D),
3 relative to the assessment of taxes; to provide relative to the notice of assessment;
4 to provide relative to the mailing of such notices to international addresses; to
5 provide relative to self-assessments; to provide relative to mailing of the notice when
6 a taxpayer self-assesses; to provide a time limitation on the payment under protest
7 of self-assessments; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1565(A) and 1568(B) and (C) are hereby amended and reenacted
10 and R.S. 47:1568(D) is hereby enacted to read as follows:

11 §1565. Notice of assessment and right to appeal

12 A. Having assessed the amount determined to be due, the secretary shall send
13 a notice by certified mail to the taxpayer against whom the assessment is imposed
14 at the address given in the last report filed by said taxpayer, or to any address
15 obtainable from any private entity which will provide such address free of charge or
16 from any federal, state, or local government entity, including but not limited to the
17 United States Postal Service or from United States Postal Service certified software.

18 **However, if the notice is to be mailed to an address outside the United States,**
19 **the secretary shall send notice by First-Class Mail International with Electronic**
20 **United States Postal Service Delivery Confirmation.** If no report has been timely
21 filed, the secretary shall send a notice by certified mail to the taxpayer against whom
22 the assessment is imposed at any address obtainable from any private entity which
23 will provide such address free of charge or from any federal, state, or local
24 government entity, including but not limited to the United States Postal Service or
25 from United States Postal service certified software. **However, if the notice is to be**
26 **mailed to an address outside the United States, the secretary shall send notice**

1 by First-Class Mail International with Electronic United States Postal Service
 2 Delivery Confirmation. This notice shall inform the taxpayer of the assessment and
 3 that he has sixty calendar days from the date of the notice to either pay the amount
 4 of the assessment or to appeal to the Board of Tax Appeals for a redetermination of
 5 the assessment. All such appeals shall be made in accordance with the provisions of
 6 Chapter 17, Subtitle II of this Title.

7 * * *

8 §1568. Assessment of tax shown on face of taxpayer's returns

9 * * *

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

19 **C.(1) The secretary may elect to send to a taxpayer or dealer by regular**
 20 **mail a copy of the notice of tax due containing the same information and**
 21 **addressed in the same manner as provided in Subsection B of this Section. If the**
 22 **secretary mails this regular mail notice within five business days of mailing the**
 23 **notice of tax due to the same address as the secretary mails the notice of tax due**
 24 **by certified mail, then the notice transmitted by regular mail shall be deemed**
 25 **to have been received by the taxpayer or dealer for the purposes of this**
 26 **Subsection on the earlier of the date that the United States Postal Service record**
 27 **indicates that it first attempted to deliver the notice of tax due to the taxpayer**
 28 **or dealer, or on the seventh business day from mailing. A certificate of mailing**
 29 **or other proof of mailing from the United States Postal Service shall establish**
 30 **that this copy of the notice of tax due was transmitted by regular mail. Other**

1 evidence may be used to alternatively establish the presumption of delivery
2 provided for in this Subsection, including an affidavit of the person who
3 transmitted the notice attesting to the fact that it was transmitted in accordance
4 with the provisions of this Subsection.

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

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

15 ~~C.D.~~ Nothing in this Section shall be construed as denying the right of the
16 taxpayer to pay the assessment under protest **within sixty calendar days from the**
17 **date of the notice provided for in Subsection B of this Section,** or to claim a
18 refund of the assessment after payment, all in a manner as is hereinafter set out in
19 this Chapter.

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____