

RÉSUMÉ DIGEST

ACT 289 (SB 75)

2023 Regular Session

Connick

Existing law requires the secretary of the Dept. of Revenue to send a notice by certified mail to a taxpayer against whom an assessment is imposed at the address given in the last report filed by the taxpayer, or, if no report has been timely filed, 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 USPS or from USPS certified software.

New law requires the secretary to send a notice by First-Class Mail International with Electronic USPS Delivery Confirmation if the notice is to be mailed to an address outside the U.S. and otherwise retains existing law.

Existing 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.

New law retains existing law.

New law authorizes the collector to elect to send a notice of assessment to a taxpayer or dealer by regular mail containing the same information as sent by certified mail. Provides that if the regular mailing is within five business days as the mailing by certified mail, then the notice transmitted by regular mail is deemed to be received by the taxpayer or dealer on the earlier date indicated by the U.S. Postal Service of the first attempted delivery or on the seventh business day from the date of mailing. Provides that if the collector, in his sole discretion, does not send the copy of the notice of assessment by regular mail, the absence of transmitting the notice by regular mail shall not be used to establish that a notice of assessment was either not mailed or not received. Further provides that if the collector, in his sole discretion, sends the copy of the notice of assessment, then the transmittal of the notice shall have no impact on the time within which the amount of tax due is required to be paid or paid under protest or the time within which the assessment becomes final as provided in existing law.

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

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

Applicable to assessments and notices mailed on or after October 1, 2023.

Effective August 1, 2023.

(Amends R.S. 47:1565(A) and 1568(B) and (C); adds R.S. 47:1568(D))