

2024 Regular Session

HOUSE BILL NO. 837

BY REPRESENTATIVE EMERSON

TAX APPEALS/BOARD: Raises the limit on the value of claims approved by the Board of Tax Appeals that are to be paid from current tax collections

1 AN ACT

2 To amend and reenact R.S. 47:1483(A) and (B)(1), relative to the Board of Tax Appeals; to
3 provide relative to claims approved by the board; to provide for payment of such
4 claims; to raise the limit on the individual value of such claims that may be paid
5 from current tax collections; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1483(A) and (B)(1) are hereby amended and reenacted to read as
8 follows:

9 §1483. Payment of approved claims; notification to the legislature; offset of certain
10 claims

11 A. If a claim that ~~exceeds twenty thousand dollars~~ equals or exceeds one
12 hundred thousand dollars is approved by the Board of Tax Appeals, the chairman of
13 the board, giving all the facts and circumstances in connection with the approved
14 claim, shall report the judgment to the legislature for its consideration as provided
15 for in this Part. ~~Claims~~ Any claim approved by the Board of Tax Appeals that ~~do not~~
16 ~~exceed twenty thousand dollars~~ is less than one hundred thousand dollars shall be
17 paid in accordance with the provisions of Subsection B of this Section. If a claim
18 accrues to more than one person, and the claim is determined by the board to be
19 properly due and owing, payment to the party or parties asserting the claim before
20 the board shall not be denied because of the failure or refusal of others to join in and
21 assert the claim; however, only the portion due the claimant or claimants shall be
22 paid.

1 B.(1) Any judgment issued by the board for the payment of an approved
 2 claim when the amount approved ~~does not exceed twenty thousand dollars~~ is less
 3 than one hundred thousand dollars shall be paid out of current collections without
 4 interest following submission to the secretary. The total amount of judgments paid
 5 in a fiscal year from current collections pursuant to this Subsection shall not exceed
 6 two million dollars, unless a higher amount for that fiscal year is approved by the
 7 commissioner of administration and the Joint Legislative Committee on the Budget.

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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 837 Original 2024 Regular Session Emerson

Abstract: Raises the limit on the individual value of claims approved by the Board of Tax Appeals that are to be paid from current tax collections rather than submitted to the legislature for payment through the appropriations process.

Present law provides that any person who has a claim against the state for money erroneously paid into the state treasury, or for any other claim, may present the claim to the Board of Tax Appeals (board), for approval in accordance with present law.

Present law establishes the following procedures with respect to claims approved by the board:

- (1) If a claim that exceeds \$20,000 is approved by the board, the chairman of the board, giving all the facts and circumstances in connection with the approved claim, shall report the judgment to the legislature for its consideration as provided for in present law.
- (2) Any judgment issued by the board for the payment of an approved claim when the amount approved does not exceed \$20,000 shall be paid by the Dept. of Revenue out of current tax collections without interest.

Proposed law revises present law to provide that only claims equaling or exceeding \$100,000 shall be reported to the legislature for its consideration as provided for in present law. Requires that any approved claim in an amount less than \$100,000 shall be paid by the Dept. of Revenue out of current tax collections without interest.

Present law provides that the total amount of judgments paid in a fiscal year from current tax collections shall not exceed \$2,000,000, unless a higher amount for that fiscal year is approved by the commissioner of administration and the Joint Legislative Committee on the Budget. Proposed law retains present law.

(Amends R.S. 47:1483(A) and (B)(1))