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## DIGEST

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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))