

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.

