

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; to provide for an effective date; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

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

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

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

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.

Effective upon signature of governor or lapse of time for gubernatorial action.

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

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Make proposed law effective upon signature of the governor or lapse of time for gubernatorial action.