

SENATE BILL NO. 147

BY SENATOR CONNICK

1 AN ACT

2 To amend and reenact R.S. 47:1566(B) and 1568(B), relative to the assessment of taxes; to  
3 provide relative to self-assessments; to provide relative to mailing of the notice when  
4 a taxpayer self-assesses; to provide relative to the mailing of such notices to  
5 international addresses; to provide for an effective date; and to provide for related  
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1566(B) and 1568(B) are hereby amended and reenacted to read  
9 as follows:

10 §1566. Assessment and notice when tax is in jeopardy

11 \* \* \*

12 B. As soon as is feasible after such assessment, and not later than two  
13 calendar days thereafter, the secretary shall send by certified mail a notice to the  
14 taxpayer against whom the assessment lies, at the address given in the last report  
15 filed by said taxpayer, or to any such address as may be obtainable from any private  
16 entity which will provide such address free of charge or from any federal, state, or  
17 local government entity, including but not limited to the United States Postal Service  
18 or from United States Postal Service certified software. **However, if the notice is to**  
19 **be mailed to an address outside the United States, the secretary shall send notice**  
20 **by First-Class Mail International with Electronic USPS Delivery Confirmation.**

21 Such notice shall inform the taxpayer of the assessment, its basis, and its jeopardous  
22 nature; make demand for immediate payment thereof; and give notice that any  
23 property distrained or to be distrained will be subject to sale, as provided in this  
24 Chapter, to satisfy the assessment.

25 \* \* \*

26 §1568. Assessment of tax shown on face of taxpayer's returns

27 \* \* \*

1                   B. If the taxpayer fails to accompany his return filed with a proper payment,  
 2                   as required by any Chapter of this Subtitle, the secretary shall immediately send a  
 3                   notice by mail to such person, addressed to the address appearing on the return or to  
 4                   any available address, informing him of the amount due, or the balance of the  
 5                   amount due if a partial payment has been made, and demanding payment of such  
 6                   amount within thirty calendar days from the date of the notice. If the balance of the  
 7                   amount due exceeds one thousand dollars, the secretary shall send the notice by  
 8                   certified mail. **However, if the notice is to be mailed to an address outside the**  
 9                   **United States, the secretary shall send notice by First-Class Mail International**  
 10                   **with Electronic USPS Delivery Confirmation.** If payment has not been received  
 11                   at the expiration of such time, the assessment shall be collectible by distraint and sale  
 12                   as is hereinafter provided.

\* \* \*

14                   Section 2. The provisions of this Act shall apply to notices issued on or after August  
 15                   1, 2024.

16                   Section 3. This Act shall become effective upon signature by the governor or, if not  
 17                   signed by the governor, upon expiration of the time for bills to become law without signature  
 18                   by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 19                   vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 20                   effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_