

SENATE BILL NO. 128

BY SENATOR FOIL

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AN ACT

To amend and reenact the introductory paragraph of R.S. 47:818.52(D), the introductory paragraph of 1516.1(B), 1562(A), 1565(A), 1566(B), and the introductory paragraph of 1602(D)(2), relative to certain notices sent by the Department of Revenue; to provide relative to authorized changes of address by the Department of Revenue; to provide for private entities from which addresses may be obtained; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The introductory paragraph of R.S. 47:818.52(D), the introductory paragraph of 1516.1(B), 1562(A), 1565(A), 1566(B), and the introductory paragraph of 1602(D)(2) are hereby amended and reenacted to read as follows:

§818.52. Fuel use violations; penalty

* * *

D. Upon issuance of the violation ticket by the secretary or his authorized designee or any weights and standard police officer or any motor carrier safety police officer, the secretary will send a notice of fine by certified mail to the address listed on the violation report, or to the taxpayer's last known address, or to any address obtainable from any private entity ~~which will provide such address free of charge~~ or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from United States Postal Service certified software. The procedure for collection, payment, and enforcement of the fine assessed shall be as follows:

* * *

§1516.1. In-state debt collection

* * *

1 B. Once an obligation has become collectible by distraint and sale, as
 2 provided in this Chapter, the secretary shall send a notice to the taxpayer at the
 3 address given in the last report filed by said taxpayer, or to any address obtainable
 4 from any private entity ~~which will provide such address free of charge~~ or from any
 5 federal, state, or local government entity, including but not limited to the United
 6 States Postal Service or from United States Postal Service certified software
 7 informing him of the following:

8 * * *

9 §1562. Determination and notice of tax due

10 A. If a taxpayer fails to make and file any return or report required by the
 11 provisions of this Subtitle, the secretary shall determine the tax, penalty, and interest
 12 due by estimate or otherwise. Having determined the amount of tax, penalty, and
 13 interest due, the secretary shall send by mail a notice to the taxpayer at the address
 14 given in the last report filed by him pursuant to the provisions of the Chapter
 15 governing the tax involved, or to any address that may be obtainable from any
 16 private entity ~~which will provide such address free of charge~~ or from any federal,
 17 state, or local government entity, including but not limited to the United States Postal
 18 Service or from United States Postal Service certified software, setting out his
 19 determination and informing the person of his purpose to assess the amount so
 20 determined against him after thirty calendar days from the date of the notice.

21 * * *

22 §1565. Notice of assessment and right to appeal

23 A. Having assessed the amount determined to be due, the secretary shall send
 24 a notice by certified mail to the taxpayer against whom the assessment is imposed
 25 at the address given in the last report filed by the taxpayer, or to any address
 26 obtainable from any private entity ~~which will provide such address free of charge~~ or
 27 from any federal, state, or local government entity, including but not limited to the
 28 United States Postal Service or from United States Postal Service certified software.
 29 However, if the notice is to be mailed to an address outside the United States, the
 30 secretary shall send notice by First-Class Mail International with Electronic United

1 States Postal Service Delivery Confirmation. If no report has been timely filed, the
 2 secretary shall send a notice by certified mail to the taxpayer against whom the
 3 assessment is imposed at any address obtainable from any private entity ~~which will~~
 4 ~~provide such address free of charge~~ or from any federal, state, or local government
 5 entity, including but not limited to the United States Postal Service or from United
 6 States Postal service certified software. However, if the notice is to be mailed to an
 7 address outside the United States, the secretary shall send notice by First-Class Mail
 8 International with Electronic United States Postal Service Delivery Confirmation.
 9 This notice shall inform the taxpayer of the assessment and that he has sixty calendar
 10 days from the date of the notice to either pay the amount of the assessment or to
 11 appeal to the Board of Tax Appeals for a redetermination of the assessment. All such
 12 appeals shall be made in accordance with the provisions of Chapter 17 of this
 13 Subtitle.

14 * * *

15 §1566. Assessment and notice when tax is in jeopardy

16 * * *

17 B. As soon as is feasible after such assessment, and not later than two
 18 calendar days thereafter, the secretary shall send by certified mail a notice to the
 19 taxpayer against whom the assessment lies, at the address given in the last report
 20 filed by said taxpayer, or to any such address as may be obtainable from any private
 21 entity ~~which will provide such address free of charge~~ or from any federal, state, or
 22 local government entity, including but not limited to the United States Postal Service
 23 or from United States Postal Service certified software. However, if the notice is to
 24 be mailed to an address outside of the United States, the secretary shall send notice
 25 by First-Class Mail International with Electronic USPS Delivery Confirmation. Such
 26 notice shall inform the taxpayer of the assessment, its basis, and its jeopardous
 27 nature; make demand for immediate payment thereof; and give notice that any
 28 property distrained or to be distrained will be subject to sale, as provided in this
 29 Chapter, to satisfy the assessment.

30 * * *

1 §1602. Penalty for failure to make timely return; penalties related to nonpayment or
2 underpayment

3 * * *

4 D.(1) * * *

5 (2) The secretary shall send a notice by certified mail to the taxpayer at the
6 address given in the last report filed by the taxpayer, or to any address obtainable
7 from any private entity ~~which will provide such address free of charge~~ or from any
8 federal, state, or local government entity, including but not limited to the United
9 States Postal Service or from United States Postal Service certified software
10 informing him of the following:

11 * * *

12 Section 2. This Act shall become effective upon signature by the governor or, if not
13 signed by the governor, upon expiration of the time for bills to become law without signature
14 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
15 vetoed by the governor and subsequently approved by the legislature, this Act shall become
16 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____