

Regular Session, 2013

HOUSE BILL NO. 274

BY REPRESENTATIVE TALBOT

TAX EXEMPTIONS/HOMESTEAD: Provides for the time period in which a homestead exemption may be claimed under certain circumstances

1 AN ACT

2 To amend and reenact R.S. 47:2132(A), relative to ad valorem property tax; to provide with
3 respect to refunds of taxes erroneously paid; to provide for the time period in which
4 a homestead exemption may be claimed under certain circumstances; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2132(A) is hereby amended and reenacted to read as follows:

8 §2132. Refund of taxes erroneously paid

9 A. Any person who has a claim against a political subdivision for ad valorem
10 taxes erroneously paid into the funds of that political subdivision may present the
11 claim to the Louisiana Tax Commission within three years of the date of the
12 payment, in such form and together with such proof as the tax commission may
13 require by its rules and regulations; however, if a person is claiming a previously
14 unclaimed homestead exemption, it may be presented to the tax commission within
15 five years of the date of payment. The tax commission shall consult with the assessor
16 of the parish in which the property which is the subject of the claim is located, and
17 after that assessor advises the tax commission that a refund is due the claimant, the
18 tax commission shall duly examine the merits and correctness of each claim

1 presented to it and shall make a determination thereon within thirty days after receipt of the
2 claim.

3 * * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Talbot

HB No. 274

Abstract: Provides that a previously unclaimed homestead exemption may be claimed within five years of the date on which the taxes were erroneously paid.

Present law authorizes a taxpayer with a claim against a political subdivision for ad valorem taxes erroneously paid to present the claim to the La. Tax Commission within three years of the date of the payment.

Proposed law retains present law and authorizes the presentation of a claim to the La. Tax Commission for a previously unclaimed homestead exemption within five years of the date of payment.

(Amends R.S. 47:2132(A))