

Regular Session, 2013
HOUSE BILL NO. 274
BY REPRESENTATIVE TALBOT

ACT No. 37

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
16 assessor of the parish in which the property which is the subject of the claim is
17 located, and after that assessor advises the tax commission that a refund is due the

1 claimant, the tax commission shall duly examine the merits and correctness of each
2 claim presented to it and shall make a determination thereon within thirty days after
3 receipt of the claim.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____