

Prior law provided the mechanism whereby a taxpayer could seek a refund of ad valorem taxes which were erroneously paid by presenting his claim to the La. Tax Commission.

New law retains prior 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 of the taxes.

Effective August 1, 2013.

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