

Regular Session, 2014

HOUSE BILL NO. 368

BY REPRESENTATIVE ROBIDEAUX

REVENUE DEPARTMENT: Changes the method of delivery for certain notices and other correspondence issued by the Department of Revenue

1 AN ACT

2 To amend and reenact R.S. 47:299.9, 299.39, 303.1(C), 818.42(A)(introductory paragraph),  
3 818.52(D)(introductory paragraph), and 1602(D)(2)(introductory paragraph) and to  
4 enact R.S. 47:1524, relative to notices and correspondence issued by the secretary  
5 of the Department of Revenue; to provide for the method of delivery; to provide for  
6 effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:299.9, 299.39, 303.1(C), 818.42(A)(introductory paragraph),  
9 818.52(D)(introductory paragraph), and 1602(D)(2)(introductory paragraph) are hereby  
10 amended and reenacted and R.S. 47:1524 is hereby enacted to read as follows:

11 §299.9. Remittance; equivalent of refund

12 The remittance by the secretary to the claiming agency and the sending of the  
13 notice of offset by ~~certified~~ mail to the address shown on the individual's return shall  
14 be deemed to be, to the extent of the remittance, a refund to the individual and to any  
15 other person who has a claim to such refund. The secretary shall refund to the  
16 individual any amount not remitted to a claimant pursuant to an offset request.

17 \* \* \*

18 §299.39. Remittance; equivalent of refund

19 The remittance by the secretary to the claimant and the sending of the notice  
20 of offset by ~~certified~~ mail to the address shown on the individual's return shall be

1 deemed to be, to the extent of the remittance, a refund to the individual and to any  
2 other person who has a claim to such refund. The secretary shall refund to the  
3 individual any amount not remitted to a claimant pursuant to an offset request.

4 \* \* \*

5 §303.1. Direct Payment Numbers

6 \* \* \*

7 C. Upon application by a taxpayer to the department for a DP Number  
8 pursuant to Paragraph (B)(1) or (2) of this Section, the department shall notify by  
9 ~~certified~~ mail the local agency or agencies charged with collection of the sales and  
10 use tax imposed by the political subdivisions in the parish or parishes in which the  
11 taxpayer has a manufacturing establishment or facility or is a private, nonprofit, tax-  
12 exempt organization. The department and the local collection agency or agencies  
13 shall review the application and shall audit the taxpayer to determine that the  
14 taxpayer meets the qualifications provided in Subsection B of this Section, if the  
15 department or local collection agency or agencies consider such audit necessary.

16 \* \* \*

17 §818.42. License revocation; cancellation

18 A. The secretary may revoke the license of any person licensed under this  
19 Subpart, upon written notice sent by ~~certified~~ mail to the licensee's last known  
20 address appearing in the secretary's files, for any of the following reasons:

21 \* \* \*

22 §818.52. Fuel use violations; penalty

23 \* \* \*

24 D. Upon issuance of the violation ticket by the secretary or his authorized  
25 designee or any weights and standard police officer or any motor carrier safety police  
26 officer, the secretary will send a notice of fine by ~~certified~~ mail to the address listed  
27 on the violation report, or to the taxpayer's last known address, or to any address  
28 obtainable from any private entity which will provide such address free of charge or  
29 from any federal, state, or local government entity, including but not limited to the

1 United States Postal Service or from United States Postal Service ~~certified~~ software.

2 The procedure for collection, payment and enforcement of the fine assessed shall be  
3 as follows:

4 \* \* \*

5 §1524. Notices and other correspondence issued by the secretary; method of  
6 delivery

7 The secretary may send his notices and correspondence to the taxpayer by  
8 United States mail or another method of delivery at the address given in the last  
9 report filed by him pursuant to the provisions of the chapter governing the tax  
10 involved, or, at the discretion of the secretary, to any such address as may be  
11 obtained from any private entity which provides the address free of charge or from  
12 any federal, state, or local government entity, including but not limited to the United  
13 States Postal Service or from United States Postal Service software. These  
14 provisions are inapplicable to any other statute in which the required method of  
15 delivery to the taxpayer is specified.

16 \* \* \*

17 §1602. Penalty for failure to make timely return

18 \* \* \*

19 D.

20 \* \* \*

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

27 \* \* \*

28 Section 2. This Act shall become effective upon signature by the governor or, if not  
29 signed by the governor, upon expiration of the time for bills to become law without signature

- 1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
3 effective on the day following such approval.
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## 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)]

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Robideaux

HB No. 368

**Abstract:** Removes requirements for the use of certified mail for the delivery of various notices and other correspondence issued by the secretary of the Dept. of Revenue.

Present law requires the secretary of the Dept. of Revenue (secretary) to send various notices and other correspondence by certified mail in the following circumstances:

- (1) Notice to a taxpayer regarding an offset of a tax refund.
- (2) Notice to a local sales and use tax collector of a taxpayer's request for a Direct Payment Number.
- (3) Notice to a taxpayer of a fine for a fuel use violation.
- (4) Notice related to the revocation of licenses for certain suppliers, distributors, and importers of fuel for various violations of present law related to gasoline and diesel fuel taxes.
- (5) Notice to a taxpayer of a penalty for failure to make a timely return for any tax collected by the Dept. of Revenue.

Proposed law removes requirements for the use of certified mail for delivery of various notices and other correspondence as provided in present law.

Proposed law authorizes the secretary to use U.S. mail or another method of delivery for all notices and other correspondence, except in the case where present law requires a specific method of delivery.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:299.9, 299.39, 303.1(C), 818.42(A)(intro. para.), 818.52(D)(intro. para.), and 1602(D)(2)(intro. para.); Adds R.S. 47:1524)