
DIGEST

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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)