
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Laura Gail Sullivan.

DIGEST

Riser (SB 363)

Present law requires a taxpayer challenging the correctness or legality of an assessment to pay timely the disputed amount of tax under protest. Specifies that the portion of the taxes paid that is not in dispute shall not be made subject to the protest. Requires the tax collecting officer to segregate the disputed amount and hold it pending the outcome of the protest.

Proposed law retains present law and requires the taxpayer to submit separate payments for the disputed amount of tax paid under protest and the amount that is not in dispute and not subject to the protest.

Effective August 1, 2014.

(Amends R.S. 47:2134(B)(1) and (C)(1))