

**HOUSE COMMITTEE AMENDMENTS**

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 338 by Representative Danahay

1 AMENDMENT NO. 2

2 On page 1, line 5, after "1561(B)(3)," and before "1603(A)(3)," insert "1576(B),"

3 AMENDMENT NO. 3

4 On page 2, line 4, after "1561(B)(3)," and before "1603(A)(3)," insert "1576(B),"

5 AMENDMENT NO. 4

6 On page 5, line 14, after "defenses, after" delete "having appeared in" and insert "he has  
7 appeared in,"

8 AMENDMENT NO. 5

9 On page 5, at the beginning of line 15, after "or" and before "filed" insert "he has"

10 AMENDMENT NO. 6

11 On page 14, line 21, after "the security" and before "bond" insert a comma " ,"

12 AMENDMENT NO. 7

13 On page 17, line 1, after "may" and before "be" delete "only"

14 AMENDMENT NO. 8

15 On page 17, line 3, after "the" and before "Cash" insert "board or the"

16 AMENDMENT NO. 9

17 On page 19, between lines 18 and 19, insert the following:

18 "§1576. Remittance of tax under protest; suits to recover

19 \* \* \*

20 B. For income and corporation franchise tax purposes, in instances where the  
21 payment of tax under protest is required to be made before the amount of tax due is  
22 determinable, the taxpayer shall have thirty days from the due date of the tax return,  
23 or the extended due date of such return if applicable, to file suit or a petition with the  
24 Board of Tax Appeals for the recovery of such tax. If suit or a petition is filed within  
25 the thirty-day period and the taxpayer prevails, the secretary shall refund the amount  
26 to the claimant, with interest at the rate established pursuant to R.S. 13:4202  
27 computed pursuant to R.S. 47:287.657 or R.S. 47:617 in the case of corporation taxes  
28 or R.S. 47:115 in the case of individual income tax.

29 \* \* \*"

30 AMENDMENT NO. 10

31 On page 24, at the end of line 5, insert the following:

1 "the formation of a panel of potential ad hoc hearing judges, this agreement may  
2 provide for any matter related to a process for randomly selecting a panel member  
3 to fulfill the requirements of R.S. 47:1417(C)(2) in the event of a recusal requiring  
4 an appointment pursuant to that Subparagraph. The board and Judicial  
5 Administrators' Office are also authorized to enter into an agreement concerning any  
6 matter related to"

7 AMENDMENT NO. 11

8 On page 24, line 13 after "shall" delete the comma "," and delete the remainder of the line  
9 and from the beginning of line 14, delete "of the State Judicial Administrator, or their  
10 designee,"