The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SR 157 Original 2017 Regular Session Morrell

Requests the secretary of the Department of Revenue to reevaluate the taxability of BP settlement payments to oystermen and shrimpers, to temporarily suspend collection efforts during the reevaluation, and to assist recipients of taxable BP payments with interest and penalty adjustments and with installment agreements and offers in compromise.