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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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HB 374 Original

2018 Regular Session

Abramson

**Abstract:** Requires the Board of Tax Appeals to pay refunds of deposits and filing fees for certain appeals related to claims for the solar energy system tax credit.

Proposed law requires the Board of Tax Appeals to pay refunds of deposits and filing fees paid on appeals made to the commission related to a denial or potential denial by the Dept. of Revenue of a qualified claim for a solar energy system tax credit. Payment shall be made from self-generated revenues of the board.

Proposed law provides that for purposes of proposed law, a "qualified claim" means a claim eligible for payment by the Dept. of Revenue pursuant to Act No. 413 of the 2017 RS.

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