The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Xavier I. Alexander.

DIGEST

SB 420 Original 2018 Regular Session Johns

Proposed law provides relative to the Board of Tax Appeals and its powers, duties, functions, membership, officers, and procedures.

Proposed law provides procedures for the establishment of a claim, notice of assessment, appeals, and related actions, including refunds for overpayment. Sets forth procedures and requirements for the posting of commercial bonds or other security for the amount of unpaid, taxes, interest, and penalties. Provides procedures for payment under protest. Provides for redetermination of an assessment and for judicial review.

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

(Amends R.S. 9:168, R.S. 47:337.46, 337.51(A)(2) and (3), 337.64(C)(1), (2), (3), (6), (7), 337.77(H), 1401, 1402(A), 1403(C), 1434(A), 1436(A)(3)(intro para), (B), and 1621(J))