

RÉSUMÉ DIGEST

ACT 91 (HB 374)

2018 Regular Session

Abramson

New law requires the Board of Tax Appeals to issue an order taxing costs for deposits and filing fees paid on appeals made to the board related to a denial or potential denial by the Dept. of Revenue of a qualified claim for a solar energy system tax credit. Requires the order to be issued within 30 days of May 10, 2018.

New law defines a "qualified claim" as a claim eligible for payment by the Dept. of Revenue pursuant to Act No. 413 of the 2017 R.S. and shall not include any claim that includes other justiciable issues in addition to the solar energy system tax credit.

New law authorizes the Board of Tax Appeals to waive deposits and filings fees for a qualified claim if the deposits and filings fees have not been paid as of May 10, 2018.

New law requires the payment of costs pursuant to an order of the Board of Tax Appeals pursuant to new law to be made from the same source used to pay the qualified claim for the tax credit.

Effective upon signature of governor (May 10, 2018).