

2019 Regular Session

HOUSE BILL NO. 265

BY REPRESENTATIVE DEVILLIER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE/TAXATION DEPT: Authorizes the payment of refunds for the overpayment of taxes as a result of an unconstitutional law, invalid rule, or misinterpretation of a law, rule, or regulation

1 AN ACT

2 To enact R.S. 47:337.77(B)(7) and 1621(B)(10) and to repeal R.S. 47:337.77(F) and  
3 1621(F), relative to tax refunds; to authorize tax refunds under certain circumstances;  
4 to provide for certain requirements; to repeal the prohibition of the payment of  
5 refunds under certain circumstances; to provide for an effective date; and to provide  
6 for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.77(B)(7) and 1621(B)(10) are hereby enacted to read as  
9 follows:

10 §337.77. Refunds of overpayments authorized

11 \* \* \*

12 B. The collector shall make a refund of each overpayment where it is  
13 determined that:

14 \* \* \*

15 (7) The tax was overpaid due to payment pursuant to an unconstitutional law,  
16 invalid or unenforceable rule or regulation, or because of a mistake of law arising  
17 from the misinterpretation by the collector of the provisions of any law or of any  
18 rules and regulations.

19 \* \* \*



unenforceable rule or regulation, or because of a mistake of law arising from the misinterpretation by the collector of the provisions of any law, rule, or regulation.

Effective July 1, 2019.

(Adds R.S. 47:337.77(B)(7) and 1621(B)(10); Repeals R.S. 47:337.77(F) and 1621(F))