

**HOUSE COMMITTEE AMENDMENTS**

2019 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 198 by Senator Peacock

1 AMENDMENT NO. 1

2 On page 1, line 3, after "enact" and before "1436(B)(3)," delete "R.S. 47:340(E)(4)," and  
3 insert "R.S. 47:337.77(B)(7), 340(E)(4),"

4 AMENDMENT NO. 2

5 On page 1, delete line 4 in its entirety and insert the following:

6 "1561.1(C), 1621(B)(10), and 1623(G), and to repeal R.S. 47:337.77(F),  
7 1403(B)(6)(b), and 1621(F), relative to"

8 AMENDMENT NO. 3

9 On page 1, line 10, after "refunds;" insert the following:

10 "to authorize tax refunds under certain circumstances; to provide for certain  
11 requirements; to repeal the prohibition of the payment of refunds under certain  
12 circumstances; to provide for an effective date;"

13 AMENDMENT NO. 4

14 On page 1, line 14, after "reenacted and" delete "R.S. 47:340(E)(4)," and insert "R.S.  
15 47:337.77(B)(7), 340(E)(4),"

16 AMENDMENT NO. 5

17 On page 1, line 15, after "1561.1(C)," and before "and 1623(G)" insert a comma "," and  
18 insert "1621(B)(10),"

19 AMENDMENT NO. 6

20 On page 2, between lines 14 and 15, insert the following:

21 §337.77. Refunds of overpayments authorized

22 \* \* \*

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

25 \* \* \*

26 (7) The tax was overpaid due to payment pursuant to an  
27 unconstitutional law, invalid or unenforceable rule or regulation, or because of  
28 a mistake of law arising from the misinterpretation by the collector of the  
29 provisions of any law or of any rule or regulation. However, the payment of any  
30 refund pursuant to the provisions of this Paragraph shall be paid by the  
31 collector under the terms and conditions determined by the collector.

32 \* \* \*

1 AMENDMENT NO. 7

2 On page 6, between lines 18 and 19, insert the following:

3 "§1621. Refunds of overpayments authorized

4 \* \* \*

5 B. The secretary shall make a refund of each overpayment where it is  
6 determined that:

7 \* \* \*

8 (10) The tax was overpaid due to payment pursuant to an  
9 unconstitutional law, invalid or unenforceable rule or regulation, or because of  
10 a mistake of law arising from the misinterpretation by the collector of the  
11 provisions of any law or of any rule or regulation.

12 \* \* \*"

13 AMENDMENT NO. 8

14 On page 7, line 6, after "Section 2." and before "hereby" delete "R.S. 47:1403(B)(6) is" and  
15 insert "R.S. 47:337.77(F), 1403(B)(6)(b), and 1621(F) are"