

2020 Regular Session

SENATE BILL NO. 283

BY SENATOR ALLAIN

TAX/LOCAL. Provides relative to local sales tax administration. (1/1/21)

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AN ACT

To amend and reenact R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and (B)(1), relative to local sales and use tax administration; to provide relative to notices; to provide relative to the time to protest to collector's determination of tax due; to provide relative to the time to appeal an assessment; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and (B)(1) are hereby amended and reenacted to read as follows:

§337.48. Determination and notice of tax due

A.(1) If a taxpayer fails to make and file any return or report required by the provisions of the local ordinance and this Chapter, the collector shall determine the tax, penalty, and interest due by estimate or otherwise. Having determined the amount of tax, penalty, and interest due, the collector shall send by mail a notice to the taxpayer at the address given in the last report filed by him pursuant to the provisions of this Chapter, or to any address that may be obtainable from any private entity which will provide such address free of charge or from any federal, state, or

1 local government entity, including but not limited to the U.S. Postal Service or from  
 2 U.S. Postal Service certified software, setting out his determination and informing  
 3 the person of his purpose to assess the amount so determined against him after  
 4 ~~fifteen~~ **thirty** calendar days from the date of the notice.

5 \* \* \*

6 §337.49. Protest to collector's determination of tax due

7 A. The taxpayer, ~~within fifteen calendar days from the date of the notice~~  
 8 ~~provided in R.S. 47:337.48(A) or~~ within thirty calendar days from the date of the  
 9 notice provided in R.S. 47:337.48**(A) or** (B), may protest thereto. This protest must  
 10 be in writing and ~~should~~ **shall** fully disclose the reasons, together with facts and  
 11 figures in substantiation thereof, for objecting to the collector's determination. The  
 12 collector shall consider the protest, and shall grant a hearing thereon, before making  
 13 a final determination of tax, penalty, and interest due.

14 \* \* \*

15 §337.50. Assessment of tax, interest, and penalties

16 A. At the expiration of ~~fifteen~~ **thirty** calendar days from the date of the  
 17 collector's notice provided in R.S. 47:337.48(A), or at the expiration of such time as  
 18 may be necessary for the collector to consider any protest filed to such notice, the  
 19 collector shall proceed to assess the tax, penalty, and interest that he determines to  
 20 be due under the provisions of the local ordinance and this Chapter. The assessment  
 21 shall be evidenced by a writing in any form suitable to the collector, which sets forth  
 22 the name of the taxpayer, the amount determined to be due, the kind of tax, and the  
 23 taxable period for which it is due. This writing shall be retained as a part of the  
 24 collector's official records. The assessment may confirm or modify the collector's  
 25 originally proposed assessment.

26 \* \* \*

27 §337.51. Notice of assessment and right to appeal

28 A.(1) Having assessed the amount determined to be due, the collector shall  
 29 send a notice by certified mail to the taxpayer against whom the assessment is

1 imposed at the address given in the last report filed by the taxpayer, or to any address  
2 obtainable from any private entity which will provide such address free of charge or  
3 from any federal, state, or local government entity, including but not limited to the  
4 United States Postal Service or from the United States Postal Service certified  
5 software. This notice shall inform the taxpayer of the assessment and that he has  
6 ~~thirty~~ **sixty** calendar days from the date of the notice to do any of the following:

7 (a) Pay the amount of the assessment.

8 (b) Appeal to the Board of Tax Appeals for redetermination of the  
9 assessment.

10 (c) Pay under protest in accordance with R.S. 47:337.63, and then either file  
11 suit or file a petition with the Board of Tax Appeals, all as provided for in that  
12 Section.

13 (2) If no report has been timely filed, the collector shall send a notice by  
14 certified mail to the taxpayer against whom the assessment is imposed at any address  
15 obtainable from any private entity which will provide such address free of charge or  
16 from any federal, state, or local government entity, including but not limited to the  
17 United States Postal Service or from the United States Postal Service certified  
18 software. This notice shall inform the taxpayer of the assessment and that he has  
19 ~~thirty~~ **sixty** calendar days from the date of the notice to do either of the following:

20 (a) Pay the amount of the assessment.

21 (b) Pay under protest in accordance with R.S. 47:337.63 and then either file  
22 suit or file a petition with the Board of Tax Appeals, all as provided for in that  
23 Section.

24 (3) If the taxpayer has not paid under protest in accordance with the  
25 provisions of R.S. 47:337.63, or pursued an alternative remedy in accordance with  
26 R.S. 47:337.64, or filed an appeal with the Board of Tax Appeals within the ~~thirty~~  
27 **sixty**-day period provided for in Paragraph (1) of this Subsection, the assessment  
28 shall be final and shall be collectible by distraint and sale as provided in this Part. If  
29 an appeal for a redetermination of the assessment has been timely and properly filed,

1           the assessment shall not be collectible by distraint and sale until such time as the  
2           assessment has been redetermined or affirmed by the Board of Tax Appeals or the  
3           court which last reviews the matter.

4                     B. If any dealer disputes any findings or assessment of the collector, he may,  
5           within ~~thirty~~ sixty days of the receipt of notice of the assessment or finding, do any  
6           of the following:

7                     (1)(a) File an appeal from the decision of the collector directed to the Board  
8           of Tax Appeals.

9                     (b) Pay under protest in accordance with R.S. 47:337.63, and either file suit  
10          as provided for in that Section, or file a petition with the Board of Tax Appeals, as  
11          provided in that Section.

12   \*         \*         \*

13          Section 2. This Act shall become effective on January 1, 2021.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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SB 283 Original   DIGEST   2020 Regular Session   Allain

Present law provides that when a tax collector issues a determination of tax to a taxpayer that fails to make and file any return or report required by the provisions of the local ordinances the taxpayer has 15 days to respond.

Proposed law changes the response time from 15 to 30 days.

Present law requires taxpayers to take action after the collector issues a proposed assessment with 30 days from the notice.

Proposed law provides taxpayers 60 days to act instead of present law 30 days.

Effective January 1, 2021.

(R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and (B)(1))