
SENATE FLOOR AMENDMENTS

2020 Regular Session

Amendments proposed by Senator Allain to Engrossed Senate Bill No. 164 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "R.S. 47:337.48(A), 337.51(A)(2), and 337.63(B)" and insert "R.S.
3 47:337.51(A)(2)"

4 AMENDMENT NO. 2

5 On page 1, line 3, delete "47:337.61(5)" and insert "47:337.51(A)(4), 337.61(5), and
6 337.80(A)(4) and (D)"

7 AMENDMENT NO. 3

8 On page 1, line 5, delete "to provide relative to access to the Board of Tax Appeals;" and
9 insert "to provide relative to interest on refunds of local sales and use tax;"

10 AMENDMENT NO. 4

11 On page 1, line 8, after "Section 1." delete the remainder of the line and delete line 9, and
12 insert:

13 "R.S. 47:337.51(A)(2) is hereby amended and reenacted and R.S. 47:337.51(A)(4),
14 337.61(5), and 337.80(A)(4) and (D) are hereby enacted to read as follows:"

15 AMENDMENT NO. 5

16 On page 1, delete lines 10 through 17

17 AMENDMENT NO. 6

18 On page 2, delete lines 1 through 14

19 AMENDMENT NO. 7

20 On page 2, delete lines 24 through 29, and insert:

- 21 (a) Pay the amount of the assessment.
22 (b) Pay under protest in accordance with R.S. 47:337.63 and then either file
23 suit or file a petition with the Board of Tax Appeals, all as provided for in that
24 Section.
25 **(c) Taxpayers should consider any rights pursuant to R.S.**
26 **47:337.51(A)(4) and other applicable law."**

27 AMENDMENT NO. 8

28 On page 3, between lines 1 and 2, insert:

29 **"(4) Notwithstanding any provision of law to the contrary, any person**
30 **who receives an assessment pursuant to the provisions of Paragraph (A)(2) of**
31 **this Section may take any action authorized in Paragraph (A)(1) of this Section**
32 **within the applicable deadline for action stated in the notice of assessment if the**
33 **assessment exceeds tax in the amount of one hundred thousand dollars or if the**
34 **person has never filed a return with that local collector, has never been the**
35 **subject of any action pursuant to the provisions of R.S. 47:337.45 by that local**
36 **collector, and has no physical presence in the state.**

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AMENDMENT NO. 9

On page 3, after line 20, insert:

"(e) A taxpayer or dealer that fails to make and file any required return or report where the collector estimates the tax due to be less than one hundred thousand dollars."

AMENDMENT NO. 10

On page 3, delete lines 22 through 29, and insert:

"§337.80. Interest on refunds or credits
A. Each collector shall compute on all refunds or credits and allow interest as part of the refund or credit as follows:

* * *

(4)(a) Beginning January 1, 2021, notwithstanding Paragraphs (1), (2), and (3) of this Subsection or any other provision of law to the contrary, on all refunds or credits the collector shall compute and allow as part of the refund or credit, interest from ninety days after the later of the due date of the return, the date that the taxpayer gave the political subdivision notice of the taxpayer's intention to file suit for the recovery of any taxes paid, the filing date of the return or claim for refund on which the overpayment is claimed, or the date the tax was paid.

(b) Interest shall be at the average prime or reference rate as computed by the commissioner of financial institutions pursuant to R.S. 13:4202(B), per year, but without the addition of one percentage point to the average prime or reference rate and without regard to the limitations contained in R.S. 13:4202(B).

(c) An overpayment shall bear no interest if it is credited to the taxpayer's account.

(d) For purposes of this Section, a claim for refund shall be submitted in the form and with the documentation provided for by rules promulgated by the Louisiana Uniform Local Sales Tax Board, pursuant to R.S. 47:337.102(C)(2).

* * *

D. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute or regulation."

AMENDMENT NO. 11

On page 4, delete lines 1 through 5