

RÉSUMÉ DIGEST

ACT 118 (SB 283)

2020 Regular Session

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Prior law provided 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.

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

Prior law required taxpayers to take action after the collector issues a proposed assessment within 30 days from the notice.

New law provides taxpayers 60 days to act instead of prior 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))