

## RÉSUMÉ DIGEST

ACT 297 (HB 736)

2020 Regular Session

Gary Carter

Existing law authorizes any person who has a claim against a political subdivision for *ad valorem taxes erroneously paid* to present the claim to the La. Tax Commission (commission) within three years of the date of the payment; however, if a person is claiming a previously unclaimed homestead exemption, it may be presented to the tax commission within five years of the date of payment. Requires the commission to consult with the assessor of the parish where the property is located, and after that assessor advises that a refund is due, the tax commission shall examine the merits and correctness of each claim presented to it and make a determination within 30 days after receipt of the claim.

New law adds authority for any person who pays under protest and prevails in a suit challenging the validity of a statutory imposition to present the claim to the commission within three years of the date of the final judgment awarding a monetary judgment and declaring the statutory imposition invalid. Requires the commission to note the date of submission of the judgment by the taxpayer and to order repayment of the statutory impositions by the tax collector of the sums declared legally invalid, together with interest and court costs, as directed by the court.

New law requires the tax collector to refund the sum of statutory impositions held to be invalid, together with interest and court costs as directed by the court, to the taxpayer within 30 days of the order by the commission authorizing and directing the tax collector to refund these sums. However, in lieu of a refund, the tax collector may grant the taxpayer a credit of the tax paid up to the amount of the statutory imposition ordered by the commission to offset ad valorem tax liability or statutory impositions owed by the taxpayer. Amounts of unused credit carry over to the benefit of the taxpayer until the total amount ordered by the commission is extinguished.

New law is applicable to all claims of statutory impositions declared invalid by a court on or after Jan. 1, 2020.

Effective upon signature of governor (June 12, 2020).

(Amends R.S. 47:2132(A))