
DIGEST

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HB 559 Original

2021 Regular Session

Pressly

Abstract: To provide for the authority of state and local collectors to conduct hearings related to local sales and use taxes and the jurisdiction and requirements of the Board of Tax Appeals in certain appeals related to assessments involving state and local collectors.

Present law provides for establishment of the Uniform Local Sales Tax Code to promote uniformity for local tax collectors and taxpayers in the assessment, collection, administration, and enforcement of sales and use taxes imposed by local taxing authorities.

Present law authorizes a local collector or an authorized assistant to conduct hearings, administer oaths, and examine any taxpayer, employee of a taxpayer, or other witnesses related to the administration of a local ordinance or the Uniform Sales and Use Tax Code.

Proposed law retains present law and specifies that hearings conducted by a local collector or an authorized assistant shall be conducted in an informal manner, shall not constitute an adjudication or a trial on the merits, and the provisions of the Code of Civil Procedure shall not be applicable. Proposed law authorizes a collector to produce a record of the hearing and to use the record to make a final determination of tax, penalty, and interest due but the records shall be used solely for administrative purposes by the collector and shall not be used as a trial court record in the Board of Tax Appeals (hereinafter "board") or any other court.

Present law provides for establishment of a board and sets forth the jurisdiction of the board to hear matters such as waiver of penalties, state or local fees or taxes, claims against the state, appeals for the redetermination of assessments by state and local collectors, the determination of overpayments, and issue related to payment under protest.

Proposed law retains present law and specifies that for matters related to appeals for the redetermination of assessments by state and local collectors, the determination of overpayments, payment under protest, or other matters within its jurisdiction, the board shall have original jurisdiction and shall conduct hearings in accordance with the provisions of present law related to findings of fact and the rendering of decisions and opinions.

Present law requires the board to issue written findings of fact and conclusions of law and to make and file a written decision or judgment in each case heard by it or in any matter referred to it by the collector.

Proposed law retains present law and specifies that in all cases and matters, the board shall act as a trial court in the finding of facts and issuing conclusions of law and shall conduct a trial de novo with

a full evidentiary hearing.

Present law requires the taxpayer and the collector to be given notice and opportunity to be heard in each proceeding for the redetermination of an assessment, the consideration of a payment under protest petition, or for the determination of an overpayment.

Proposed law retains present law and specifies that a decision or judgment in these matters shall be made as quickly as practicable and shall be conducted in accordance with present law and proposed law relative to the findings of fact and the rendering of decisions and opinions.

Proposed law provides that the provisions of proposed law shall be procedural and interpretative.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:337.2(A)(1)(c), 337.40, 1407(1), 1410(A), and 1432(A))