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## DIGEST

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HB 329 Original

2022 Regular Session

Zeringue

**Abstract:** Requires all judgments for claims approved by the Board of Tax Appeals to be paid pursuant to a legislative appropriation or in certain cases by offset rather than from current tax collections.

Present law authorizes the Board of Tax Appeals (board) and the secretary of the Dept. of Revenue (DOR), to enter into agreements to allow filing of claims against the state with DOR on forms prescribed by the secretary. Any claim filed with DOR is deemed a filing with the board as of the date the claim is filed with the secretary.

Proposed law retains present law.

Present law requires the secretary of DOR to pay judgments issued by the board for approved claims of \$20,000 or less out of current tax collections without interest. Present law limits the total amount of judgments paid from current collections in a fiscal year to \$2M unless a higher amount is approved by the commissioner of administration and the Joint Legislative Committee on the Budget (JLCB).

Present law requires the secretary of DOR to pay approved claims in the order in which they are approved by the board. If the total amount of approved claims authorized for payment exceeds \$2M in a fiscal year, the payment of any excess claims shall be issued in the subsequent year in the same order of priority and with priority over any claims subsequently approved by the board.

Present law requires claims approved by the board that are between \$20,000 and \$250,000 be submitted to the litigation subcommittee of the JLCB for review prior to the next regular session of the legislature. If the claim is approved by the litigation subcommittee, the approved claim shall be paid out of current tax collections without interest.

Proposed law repeals present law and instead requires all judgments issued by the board for approved claims to be submitted to the legislature for payment through the appropriation process regardless of the amount of the approved claim.

Present law authorizes the secretary of DOR and a claimant to agree that the payment of an approved claim for erroneous payments of state taxes may be taken as a nonrefundable offset against the particular tax at issue if the approved claim is not paid in full or is not fully appropriated during the next regular session of the legislature. If an offset exceeds the amount of the claimant's tax liability, unused offset amounts may be carried forward against subsequent tax liability for the same tax up

to five years. However, provisions of present law regarding offset amounts do not apply if the amount of the claim exceeds \$1M.

Proposed law retains present law.

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

(Amends R.S. 47:1481(B) and 1483)