

**SENATE COMMITTEE AMENDMENTS**

2022 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 242 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line and insert "R.S.  
3 47:337.63(A)(3), (D), and (E), 337.69(B), 337.70(A)(1) and (2), and 337.80(A)(4)(b) and  
4 (B) and to enact R.S. "

5 AMENDMENT NO. 2

6 On page 1, line 4, after "tax;" insert "to provide for remittance of tax under protest;"

7 AMENDMENT NO. 3

8 On page 1, line 5, after "due" insert ", taxes paid under protest,"

9 AMENDMENT NO. 4

10 On page 1, line 9, after "Section 1." delete the remainder of the line and insert "R.S.  
11 47:337.63(A)(3), (D), and (E), 337.69(B), 337.70(A)(1) and (2), and 337.80(A)(4)(b) and  
12 (B) are hereby amended and reenacted"

13 AMENDMENT NO. 5

14 On page 1, between lines 10 and 11, insert:

15 "§337.63. Remittance of tax under protest; suits to recover

16 A. \* \* \*

17 (3) To the extent the taxpayer prevails, the collector shall refund the  
18 amount to the claimant, with interest at the rate established pursuant to ~~R.S.~~  
19 ~~47:337.80~~ **R.S. 47:337.69(C)**, except as provided in Subsection E of this  
20 Section. **To the extent the collector prevails, the taxpayer shall pay the**  
21 **collector additional interest calculated on the disputed amount at the**  
22 **same rate established for tax obligations pursuant to R.S. 47:337.69(C),**  
23 **except as provided in Subsection E.**

24 \* \* \*

25 D.(1) Upon request of a taxpayer and upon proper showing by such  
26 taxpayer that the principle of law involved in an additional assessment is  
27 already pending before the courts for judicial determination or before the  
28 Board of Tax Appeals, the taxpayer, upon agreement to abide by the decision  
29 of the courts, the Board of Tax Appeals, or by a final judgment of a court  
30 upon a timely appeal of a decision of the Board of Tax Appeals, may remit  
31 the additional assessment under protest, but need not file an additional suit  
32 or petition. In such cases, the tax so paid under protest shall be placed in an  
33 escrow account and held by the collector until the question of law involved  
34 has been determined by the courts, the Board of Tax Appeals, or by a final  
35 judgment of a court upon a timely appeal of a decision of the Board of Tax  
36 Appeals, and shall then be disposed of as therein provided.

37 **(2) Upon request of a collector and if a principle of law involved**  
38 **in a refund claim filed by a taxpayer is already pending before the**  
39 **collector at the administrative stage, before the courts for judicial**  
40 **determination, or before the Board of Tax Appeals, the taxpayer may,**  
41 **upon agreement to abide by the decision of the courts, the Board of Tax**  
42 **Appeals, or by a final judgment of a court upon a timely appeal of a**  
43 **decision from the collector, the courts, or the Board of Tax Appeals,**  
44 **remit the taxes involving the same principle of law for all current and**

**future tax periods under protest, but need not file an additional suit or petition. The tax paid under protest pursuant to this Paragraph shall be placed in an escrow account and held by the collector until the principle of law involved has been determined by the courts, the Board of Tax Appeals, or by a final judgment of a court upon a timely appeal of a decision of the Board of Tax Appeals, and shall then be disposed of as provided in the decision or judgment.**

E. (1) When the collector has pursued collection of taxes pursuant to any remedy provided for in R.S. 47:337.45(A)(2) or (3) and the taxpayer has made a timely payment under protest concerning the same tax obligation, and if the collector has deposited the monies into an interest-bearing account in accordance with this Section, the interest to be paid on the tax obligation to the party or parties adjudged to be entitled to the interest shall be that interest actually earned and received by the collector on the payment.

**(2) When the taxpayer has pursued an appeal remedy provided for in R.S. 47:337.81 and the collector and the taxpayer have entered into an agreement to abide for current and future tax periods, the interest to be paid on the tax obligation to the party or parties adjudged to be entitled to the interest shall be only that interest actually earned and received by the collector on the payments.**

\* \* \*

AMENDMENT NO. 6

On page 2, delete line 3 and insert:

"A.(1) When any taxpayer fails to make and file any return required to be made under the provisions of this Chapter before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax **in the amount of five percent of the tax owed for each and every thirty-day period after the return was required to be filed or the tax was required to be remitted, subject to the limitations of this Paragraph.**

(2) In the case of the filing of a return without remittance of the full amount due, the specific penalty imposed by this Paragraph **in the amount of five percent of the tax owed** for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period, **subject to the limitations of this Paragraph.** The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which a penalty for failure to file a ~~tax~~ return or for filing after the return becomes delinquent is assessed.

\* \* \*

AMENDMENT NO. 7

On page 2, delete lines 4 through 6, and insert:

**"(4) The penalties for delinquent returns and failure to remit the total amount of tax due shall accrue beginning the day after the due date subject to the limitations of this Subsection."**

AMENDMENT NO. 8

On page 2, after line 18, insert :

"B. No interest on refunds ~~or credits~~ shall be allowed if it is determined that a ~~person~~ **taxpayer** has deliberately overpaid a tax in order to derive the benefit of the interest allowed by this Section **or if a taxpayer**

1 **has not entered into an agreement to abide authorized by R.S.**  
2 **47:337.63(D)(2) and the same principle of law is involved.** Payments of  
3 interest authorized by this Section shall be made from funds derived from  
4 current collections of the tax to be refunded ~~or~~ credited.  
5 \* \* \*"