

2022 Regular Session

HOUSE BILL NO. 329

BY REPRESENTATIVE ZERINGUE

TAX APPEALS/BOARD: Provides for the payment of certain judgments issued by the Board of Tax Appeals for approved claims

1 AN ACT

2 To amend and reenact R.S. 47:1483(A), (C), and (D), relative to payment of judgments
3 issued by the Board of Tax Appeals; to provide for the payment of certain claims
4 approved by the board; to provide for requirements and limitations; to provide for
5 an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1483(A), (C), and (D) are hereby amended and reenacted to read
8 as follows:

9 §1483. Payment of approved claims; notification to the legislature; offset of certain
10 claims

11 A.(1) If ~~the~~ a claim that exceeds twenty thousand dollars is approved ~~and it~~
12 ~~should be an amount not exceeding twenty thousand dollars, by~~ the Board of Tax
13 Appeals ~~shall issue a judgment for payment of an approved claim, stating in the~~
14 ~~judgment the amount, purposes, and reasons for the judgment. If said claim shall~~
15 ~~amount to more than twenty thousand dollars and is approved by the board, the~~
16 ~~chairman of the board, giving all the facts and circumstances in connection therewith~~
17 with the approved claim, shall report the judgment to the legislature for its
18 consideration as provided for in this Part. Claims approved by the Board of Tax
19 Appeals that do not exceed twenty thousand dollars shall be paid in accordance with
20 the provisions of Subsection B of this Section. ~~Provided that where such~~ If a claim

1 accrues to more than one person, ~~as for example, the heirs or legatees of another,~~ and
 2 the claim is determined by the board to be properly due and owing, payment ~~thereof~~
 3 to the party or parties asserting the same claim before the board shall not be denied
 4 because of the failure or refusal of others to join in and assert ~~such the~~ claim; ~~but in~~
 5 ~~such event~~ however, only the portion due ~~such the~~ claimant or claimants shall be
 6 paid ~~and then only if the amount to be paid to each such claimant does not exceed~~
 7 ~~twenty thousand dollars.~~

8 * * *

9 C. ~~When the board approves a claim against the state and the amount of the~~
 10 ~~claim exceeds twenty thousand dollars but does not exceed two hundred fifty~~
 11 ~~thousand dollars, the claim shall be submitted to the litigation subcommittee of the~~
 12 ~~Joint Legislative Committee on the Budget for review prior to the next regular~~
 13 ~~session of the legislature. If the claim is approved by the litigation subcommittee, the~~
 14 ~~approved claim shall be paid out of current collections without interest following~~
 15 ~~submission of the authorization to the secretary.~~

16 D. When the board has approved a claim against the state for erroneous
 17 payments of state taxes and the claim is not paid in full pursuant to this Section, is
 18 not paid pursuant to any provision of R.S. 47:1484, ~~and or~~ is not fully appropriated
 19 during the next regular session of the legislature following the date of the board's
 20 approval, the secretary and the claimant may agree that the payment of the claim
 21 may be taken as a nonrefundable offset against the particular tax at issue. If this
 22 offset exceeds the amount of taxes due for the claimant, any unused amount may be
 23 carried forward against subsequent tax liability for the same tax for a period not to
 24 exceed five years. The provisions of this Subsection shall not apply ~~when~~ if the
 25 amount of the claim exceeds one million dollars.

26 Section 2. This Act shall become effective upon signature by the governor or, if not
 27 signed by the governor, upon expiration of the time for bills to become law without signature
 28 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.
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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 329 Reengrossed

2022 Regular Session

Zeringue

Abstract: Requires all judgments rendered by the Board of Tax Appeals with a value above \$20,000 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.

Proposed law retains present law.

Present law requires claims approved by the board that are between \$20,000 and \$250,000 to 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 is paid out of current tax collections without interest.

Proposed law repeals present law and instead requires judgments issued by the board for approved claims that are between \$20,000 and \$250,000 to be submitted to the legislature for payment through the appropriation process.

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. 47:1483(A), (C), and (D))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the engrossed bill:

1. Retain present law for approved claims with a value of \$20,000 or below.