

FOR OFFICE USE ONLY

HOUSE FLOOR AMENDMENTS

2022 Regular Session

Amendments proposed by Representative Bishop to Engrossed Senate Bill No. 241 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" and before "and enact" delete "R.S. 47:2134(E)(1)" and  
3 insert in lieu thereof "R.S. 2132(D) and 2134(E)(1)"

4 AMENDMENT NO. 2

5 On page 1, line 7, after "assessment;" and before "and" insert "to provide for certain appeals  
6 of actions by the tax commission; to provide for applicability; to provide for an effective  
7 date;"

8 AMENDMENT NO. 3

9 On page 3, after line 28, insert the following:

10 "Section 2. R.S. 47:2132(D) is hereby amended and reenacted to read as  
11 follows:

12 §2132. Refund of taxes erroneously paid

13 \* \* \*

14 **D.(1) Except as provided in Paragraph (2) of this Subsection, An an**  
15 **action of the assessor or of the tax commission rejecting or refusing to approve any**  
16 **claim made under the provisions of this Section may be appealed by means of**  
17 **ordinary proceedings to the Board of Tax Appeals or to the district court having**  
18 **jurisdiction where the property which is the subject of the claim is located.**

19 **(2) Notwithstanding the provisions of Paragraph (1) of this Subsection,**  
20 **an appeal of the action of the tax commission following its rejection or refusal**  
21 **to approve a claim made pursuant to Paragraph (A)(1) of this Section in which**  
22 **a person claiming the right to a refund and repayment of taxes found to be**  
23 **erroneously paid in connection with public service property is successful as the**  
24 **result of a review by the Board of Tax Appeals, that determination by the Board**  
25 **of Tax Appeals shall be final and the tax commission shall have no further right**  
26 **to appeal to any district court or appeals court located in East Baton Rouge**  
27 **Parish or having jurisdiction where the public service property which would**  
28 **comprise the subject of the appeal is located.**

29 \* \* \*

30 Section 3. This provisions of Section 2 of this Act shall apply to any matter  
31 pending before the Board of Tax Appeals or eligible for appeal by means of ordinary  
32 proceedings to the Board of Tax Appeals on July 1, 2022.

33 Section 4. This Act shall become effective on July 1, 2022."