

SENATE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 5 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 47:1857(B)(1) and (2), 1998(A)(2) and (B)(3), 2134(B)(1) and (4), (C)(4), (D)(3), and (E)  
4 and to"

5 AMENDMENT NO. 2

6 On page 1, line 9, after "assessment;" and before "and" insert "to provide for interest and  
7 penalties;"

8 AMENDMENT NO. 3

9 On page 1, line 11, after "Section 1." delete the remainder of the line and insert "R.S.  
10 47:1857(B)(1) and (2), 1998(A)(2) and (B)(3), 2134(B)(1) and (4), (C)(4), (D)(3), and (E)  
11 are hereby"

12 AMENDMENT NO. 4

13 On page 2, after line 29, insert the following:

14 "§1998. Judicial review; generally  
15 A.(1) \* \* \*  
16 (2) Any taxpayer who has filed suit under this provision and whose taxes  
17 have become due shall pay such taxes under protest **or timely file a rule to set bond**  
18 **or other security pursuant to R.S. 47:2134** and shall cause to issue notice to the  
19 officer designated by law for the collection of such tax under the provisions of R.S.  
20 47:2134(B), and shall cause service of process to be made on the Louisiana Tax  
21 Commission as the officer designated by law to assess the property as provided for  
22 in R.S. 47:2134(B). However, the portion of taxes that is not in dispute shall be paid  
23 without being made subject to the protest.  
24 B.(1) \* \* \*  
25 (3) Any taxpayer in the state who has filed suit under these provisions and  
26 whose taxes have become due shall pay said taxes under protest **or timely file a rule**  
27 **to set bond or other security pursuant to R.S. 47:2134** and shall cause to issue a  
28 notice to the officer designated by law for the collection of such tax under the  
29 provisions of R.S. 47:2134(B), and shall cause service of process to be made on the  
30 Louisiana Tax Commission as provided for in R.S. 47:2134(B). However, the portion  
31 of taxes that is not in dispute shall be paid without being made subject to the protest.  
32 \* \* \*"

33 AMENDMENT NO. 5

34 On page 3, between lines 16 and 17, insert the following:

35 "(4) If the taxpayer prevails, the collecting officer or officers shall refund the  
36 amount to the taxpayer with interest at the actual rate earned on the money paid  
37 under protest in the escrow account during the period from the date such funds were  
38 received by the collecting officer or officers to the date of the refund. If the taxpayer  
39 does not prevail, the taxpayer shall be liable for the additional taxes together with  
40 interest at the rate set forth above during the period from the date the ~~notice of~~  
41 ~~intention to file suit for recovery of taxes was given to the officer until the date the~~  
42 ~~taxes are paid.~~ **taxes were due under R.S. 47:2127 until the date the taxes are**

paid, or in the case of taxes paid under protest, until the date of the payment under protest.

\* \* \*  
\* \* \*

C.(1)

(4) If the taxpayer prevails, the collecting officer or officers shall refund such amount to the taxpayer with interest at the actual rate earned on the money paid under protest in the escrow account during the period from the date such funds were received by the collecting officer or officers to the date of the refund. If the taxpayer does not prevail, the taxpayer shall be liable for the additional taxes together with interest at the rate set forth above during the period from the date the ~~notice of intention to file suit for recovery of taxes was given to the officer until the date the taxes are paid.~~ taxes were due under R.S. 47:2127 until the date the taxes are paid, or in the case of taxes paid under protest, until the date of the payment under protest."

AMENDMENT NO. 6

On page 4, delete line 8, and insert the following:

"(2) If the taxpayer prevails, the officer or officers shall refund such amount to the taxpayer with interest at the actual rate earned on the money paid under protest in the escrow account during the period from the date such funds were received by the officer or officers to the date of the refund. If the taxpayer does not prevail, the taxpayer shall be liable for the additional taxes together with interest at the rate set forth above during the period from the date the ~~notice of intention to file suit for recovery of taxes was given to the officer until the date the taxes are paid.~~ taxes were due under R.S. 47:2127 until the date the taxes are paid, or in the case of taxes paid under protest, until the date of the payment under protest."

AMENDMENT NO. 7

On page 4, line 14, change "**(2)(a)**" to "**(2)(a)(i)**" and after "**taxpayer**" and before "**may**" insert "**challenging the legality of any assessment**"

AMENDMENT NO. 8

On page 4, between lines 18 and 19, insert the following:

**"(ii) Within the deadline to appeal to the Board of Tax Appeals or district court pursuant to R.S. 47:1856, 1857, or 1998, the taxpayer challenging the correctness of any assessment may file with the court or the Board of Tax Appeals a rule to set bond or other security, which shall be set for hearing within thirty days of the filing of the rule to set bond or other security, and shall attach to the petition evidence of the taxpayer's ability to post bond or other security."**

AMENDMENT NO. 9

On page 4, line 24, after "**taxes**" delete the remainder of the line and insert "**and interest.**"

AMENDMENT NO. 10

On page 4, at the beginning of line 25, delete "**penalties**"

AMENDMENT NO. 11

On page 4, line 27, after "**taxes**" delete the remainder of the line and insert "**and interest.**"

AMENDMENT NO. 12

On page 4, line 28, delete "**penalties.**"

1 AMENDMENT NO. 13

2 On page 4, line 28, after "**taxes**" delete "," and insert "**and**"

3 AMENDMENT NO. 14

4 On page 4, line 29, after "**interest**" delete ", **and penalties**"

5 AMENDMENT NO. 15

6 On page 5, line 8, after "**taxes**" delete ", **interest and penalties**" and insert "**and interest**"

7 AMENDMENT NO. 16

8 On page 5, line 13, after "**validity of**" and before "**offered**" delete "**security**" and insert  
9 "**other security, as that term is described in Subparagraph (F)(2)(b) of this Subsection,**"