

2023 Regular Session

SENATE BILL NO. 75

BY SENATOR CONNICK

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT. Provides relative to the assessment of taxes by the Department of Revenue. (8/1/23)

1 AN ACT

2 To amend and reenact R.S. 47:1565(A) and 1568(C), relative to the assessment of taxes; to  
3 provide relative the notice of assessment; to provide relative to the mailing of the  
4 notice to international addresses; to provide a time limitation on the payment under  
5 protest of self-assessments; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1565(A) and 1568(C) are hereby amended and reenacted to read  
8 as follows:

9 §1565. Notice of assessment and right to appeal

10 A. Having assessed the amount determined to be due, the secretary shall send  
11 a notice by certified mail to the taxpayer against whom the assessment is imposed  
12 at the address given in the last report filed by said taxpayer, or to any address  
13 obtainable from any private entity which will provide such address free of charge or  
14 from any federal, state, or local government entity, including but not limited to the  
15 United States Postal Service or from United States Postal Service certified software.

16 **However, if the notice is to be mailed to an address outside the United States,**  
17 **the secretary shall send notice by First-Class Mail International with Electronic**

1           **United States Postal Service Delivery Confirmation.** If no report has been timely  
 2 filed, the secretary shall send a notice by certified mail to the taxpayer against whom  
 3 the assessment is imposed at any address obtainable from any private entity which  
 4 will provide such address free of charge or from any federal, state, or local  
 5 government entity, including but not limited to the United States Postal Service or  
 6 from United States Postal service certified software. **However, if the notice is to be**  
 7 **mailed to an address outside the United States, the secretary shall send notice**  
 8 **by First-Class Mail International with Electronic United States Postal Service**  
 9 **Delivery Confirmation.** This notice shall inform the taxpayer of the assessment and  
 10 that he has sixty calendar days from the date of the notice to either pay the amount  
 11 of the assessment or to appeal to the Board of Tax Appeals for a redetermination of  
 12 the assessment. All such appeals shall be made in accordance with the provisions of  
 13 Chapter 17, Subtitle II of this Title.

14   \*       \*       \*

15           §1568. Assessment of tax shown on face of taxpayer's returns

16   \*       \*       \*

17                           C. Nothing in this Section shall be construed as denying the right of the  
 18 taxpayer to pay the assessment under protest **within thirty calendar days from the**  
 19 **date of the notice provided for in Subsection B of this Section,** or to claim a  
 20 refund of the assessment after payment, all in a manner as is hereinafter set out in  
 21 this Chapter.

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The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Curry Lann.

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DIGEST

SB 75 Engrossed   2023 Regular Session   Connick

Present law requires the secretary of the Dept. of Revenue to send a notice by certified mail to a taxpayer against whom an assessment is imposed at the address given in the last report filed by the taxpayer, or, if no report has been timely filed, to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the USPS or from USPS certified software.

Proposed law requires the secretary to send a notice by First-Class Mail International with Electronic USPS Delivery Confirmation if the notice is to be mailed to an address outside

the U.S. and otherwise retains present law.

Present law provides for the self-assessment of taxes and requires the secretary to send a notice demanding payment within thirty calendar days from the date of the notice if the taxpayer fails to accompany his return filed with a proper payment.

Proposed law retains present law.

Present law provides that a taxpayer has the right to pay an assessment under protest or to claim a refund of an assessment after payment.

Proposed law specifies that a taxpayer has the right to pay an assessment under protest within thirty calendar days from the date of the notice and otherwise retains present law.

Effective August 1, 2023.

(Amends R.S. 47:1565(A) and 1568(C))