

2023 Regular Session

SENATE BILL NO. 8

BY SENATOR LUNEAU

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

TAX/LOCAL. Provides relative to interest applicable to local sales and use taxes paid under protest. (8/1/23)

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AN ACT

To amend and reenact R.S. 47:337.63(A)(3), relative to interest applicable to local sales and use tax paid under protest; to require local tax collectors to remit judicial interest to prevailing taxpayers in certain circumstances; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.63(A)(3) is hereby amended and reenacted to read as follows:

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

A. * * *

(3) To the extent the taxpayer prevails, the collector shall refund the amount to the claimant, with interest at the rate established pursuant to ~~R.S. 47:337.69(C)~~ **R.S. 13:4202(B)**, except as provided in Subsection E of this Section. ~~To the extent the collector prevails, the taxpayer shall pay the collector additional interest calculated on the disputed amount at the same rate established for tax obligations pursuant to R.S. 47:337.69(C), except as provided in Subsection E of this Section.~~

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