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

DIGEST

SB 147 Original | 2024 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 30 calendar days from the date of the notice if the taxpayer fails to accompany his return filed with a proper payment. If the amount due exceeds $1,000, the notice is required to be sent by certified mail.

Proposed law retains present law and further requires that notice be sent by First-Class Mail International with Electronic USPS Delivery Confirmation if the notice is to be mailed to an address outside the U.S.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1566(B) and 1568(B))