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The original instrument was prepared by Emily Toler. The following digest, which does not constitute a part of the legislative instrument, was prepared by Thomas L. Tyler.

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SB 191 Reengrossed

DIGEST  
2024 Regular Session

Reese

Present law requires the secretary of the Department of Revenue to provide an interagency transfer within the first 30 days of the fiscal year out of current collections of the tax collected to the Department of Civil Service, Board of Tax Appeals to be expended exclusively for the purposes of the Local Tax Division.

Proposed law specifies that the distribution of local tax is transferred to the Local Tax Division by the Department of Revenue and otherwise retains present law.

Present law provides that no board member shall be removed except by induction of a qualified, appointed successor, upon expiration of term, or for good cause shown.

Proposed law provides that the term of a board member for good cause shall mean those causes enumerated for removal by suit pursuant to Article X, Section 25 of the Constitution of Louisiana, or its successor.

Present law provides that in the event of a vacancy on the local tax judge for the Board of Tax Appeals lasting more than 90 days, the supreme court is authorized to make assignments or appointments in the same manner as authorized by present constitution, any ad hoc judge assigned shall receive the compensation specified for an ad hoc appointment due to recusal.

Proposed law provides that in the event of a vacancy lasting more than 30 days or if the local tax judge submits a written request for assistance, the supreme court is authorized to make assignments or appointments for an ad hoc local tax judge in the same manner as authorized by the present constitution. Any sitting or retired ad hoc judge assigned shall receive the compensation specified in law for an ad hoc appointment pursuant to proposed law.

Present law provides that the Board of Tax Appeals with the consent of all parties or upon the request of the taxpayer in a pre-trial matter involving only a state collector, may allow for a hearing held by telephone, video conference, or similar communication equipment, including the administration of oaths in proceedings.

Proposed law provides that the Board of Tax Appeals may allow for a hearing to be held by telephone, video conference, or similar communication equipment without obtaining the consent of all parties and otherwise retains present law.

Present law provides that a case in the local tax division shall be reassigned upon entry of an order of recusal of a board member presiding over the case.

Present law provides that reductions of assessments based on an error of fact or of law shall be approved and signed by the secretary of the Department of Revenue, and the assistant secretary or the deputy assistant secretary of the office of legal affairs, and then approved and signed the chairman by the Board of Tax Appeals.

Proposed law provides that approvals of reductions of assessments based on an error of fact shall be approved and signed by the secretary and signed by the assistant secretary or deputy assistant secretary supervising the office of legal affairs, and then submitted for review to the Board of Tax Appeals, and if approved signed by the board's chairman.

Proposed law authorizes a person to petition the Board of Tax Appeals within 30 days of the first receipt of a notice related to a seizure, levy, garnishment, offset, or other collection action, whether occurred or intended, related to an assessment based error of fact or error of law. If the board finds clear and convincing evidence that the final assessment qualifies for relief, it shall order that the matter be referred to the secretary for review. The assessment will become collectible until the assessment has been redetermined. Requires the secretary to submit any agreed redetermination to the board for approval.

Proposed law provides that a person who has been the subject of a collection action related to a final assessment that qualifies for relief may file a refund claim with the secretary within the applicable prescriptive period in law following the secretary's receipt of the funds.

Proposed law provides that the refund of a person who has been the subject of a collection action related to a final assessment that qualifies for relief is limited to the amount actually collected by the secretary.

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

(Amends R.S. 47:302(K)(7)(b), 1402(E)(1), 1403(A)(5) and (B)(4), 1417(C)(3), and 1565(C)(2))

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Clarifies provisions relating to the removal of a board member of the Board of Tax Appeals.
2. Provides for appointment of an ad hoc judge appointed by the supreme court.
3. Provides for petition to the Board of Tax Appeals within 30 days of a notice related to collection action.
4. Provides the secretary of the Department of Revenue shall submit any redetermination to the Board of Tax Appeals for approval.

5. Clarifies any refund authorized shall be limited to any amount actually collected by the secretary of the Department of Revenue.
6. Makes technical amendments.

Senate Floor Amendments to engrossed bill

1. Technical legislative bureau amendment