

RÉSUMÉ DIGEST

ACT 241 (HB 837)

2024 Regular Session

Emerson

Existing law (R.S. 47:1481) provides that any person who has a claim against the state for money erroneously paid into the state treasury, or for any other claim, may present the claim to the Board of Tax Appeals (board) for approval in accordance with existing law.

Prior law provided the following procedures with respect to claims approved by the board:

- (1) If a claim that exceeds \$20,000 is approved by the board, the chairman of the board, giving all the facts and circumstances in connection with the approved claim, shall report the judgment to the legislature for its consideration as provided for in existing law.
- (2) Any judgment issued by the board for the payment of an approved claim when the amount approved does not exceed \$20,000 shall be paid by the Dept. of Revenue out of current tax collections without interest.

New law revises prior law to provide that only claims equaling or exceeding \$100,000 shall be reported to the legislature for consideration as provided for in existing law. Requires that any approved claim in an amount less than \$100,000 be paid by the Dept. of Revenue out of current tax collections without interest.

Existing law caps the total amount of judgments paid from current tax collections in any fiscal year at \$2,000,000, unless a higher amount for that fiscal year is approved by the commissioner of administration and the Joint Legislative Committee on the Budget.

Effective upon signature of governor (May 23, 2024).

(Amends R.S. 47:1483(A) and (B)(1))