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 DIGEST

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SB 196 Engrossed

2026 Regular Session

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Present law requires that a taxpayer do one of the following upon receipt of a notice of assessment and right to appeal for local sales and use taxes:

- (1) Pay the amount of the assessment within 60 calendar days from the date of the notice.
- (2) Appeal to the Board of Tax Appeals, hereinafter "BTA", for redetermination of the assessment within 60 calendar days from the date of the notice.
- (3) Pay under protest within 60 calendar days from the date of the notice, then either file suit or file a petition with the BTA.
- (4) Agree in writing with the collector to a mediation within 15 calendar days from the date of the notice.

Proposed law changes the amount of time from the notice date for paying the assessment, appealing to the BTA for a redetermination, or paying under protest and filing suit or a petition from 60 days to 90 days. Otherwise, retains present law.

Present law allows a taxpayer 60 days from the date of payment or posting bond to appeal to the BTA for a redetermination of the assessment when the tax is in jeopardy and property has been distrained.

Proposed law changes the time period to appeal to the BTA for a redetermination of the assessment when the tax is in jeopardy and property has been distrained from 60 days to 90 days.

Present law allows a taxpayer 60 days from the date of a notice of assessment from the Department of Revenue, hereinafter "department", to either pay the assessment amount or appeal to the BTA for a redetermination.

Proposed law changes the time period to either pay the assessment amount or appeal to the BTA for a redetermination from 60 days to 90 days.

Present law requires the department to send notices of assessment and right to appeal to a taxpayer's last known address or to any address obtainable from any private entity if the address is provided free of charge.

Proposed law retains present law but repeals the requirement for the private entity to provide the address free of charge.

Present law allows a taxpayer 60 days after the department disallows a refund claim to appeal the disallowance with the BTA.

Proposed law changes the time period to appeal the disallowance of the refund claim from 60 days to 90 days.

Present law requires that once an obligation has become collectible by distraint and sale pursuant to present law, the department shall send notices of assessment and right to appeal to a taxpayer's last known address or to any address obtainable from a private entity if the address is provided free of charge. Stipulates that if the debt is not paid within 60 days of the date of the notice, a collection fee not exceeding 25% of the total liability will be charged.

Proposed law repeals the requirement for the private entity to provide the address free of charge and extends the period for payment of the debt before the collection fee is assessed from within 60 days of the date of the notice to within 90 days of the date of the notice.

Proposed law applies to notices mailed on or after Jan. 1, 2028.

Effective Aug. 1, 2026.

(Amends R.S. 47:337.51(A)(1), (2)(intro para), and (3) and (B)(1)(intro para), 337.53(C), 1516.1(B)(intro. para.) and (3), 1565(A) and (B), and 1625(A) and (B))

Summary of Amendments Adopted by Senate

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

1. Repeal provisions requiring the private entity provide the taxpayer's address to LDR free of charge.
2. Provide that the bill is applicable to notices mailed on or after January 1, 2028.
3. Make technical changes.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. In present law relative to the department sending notices to debtors after their obligations become collectible, repeals a requirement that debtors' addresses be provided free of charge.
2. In present law relative to payment of obligations after they become collectible, changes the period for payment before a collection fee is assessed from within 60 days of the date of the notice to within 90 days of the date of the notice.