

Regular Session, 2014

SENATE BILL NO. 363

BY SENATOR RISER

TAX/TAXATION. Provides for payment of taxes that are not in dispute. (8/1/14)

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AN ACT

To amend and reenact R.S. 47:2134(B)(1) and (C)(1), relative to taxes paid under protest;  
to require the taxpayer to submit separate payments for the disputed amount of tax  
due and the amount that is not in dispute; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:2134(B)(1) and (C)(1) are hereby amended and reenacted to read  
as follows:

§2134. Suits to recover taxes paid under protest

\* \* \*

B.(1) A taxpayer challenging the correctness of an assessment under ~~either~~  
R.S. 47:1856, 1857, or 1998 shall timely pay the disputed amount of tax due under  
protest to the officer or officers designated by law for the collection of this tax. The  
portion of the taxes that is paid by the taxpayer to the collecting officer or officers  
that is neither in dispute nor the subject of a suit contesting the correctness of the  
assessment shall not be made subject to the protest. **The taxpayer shall submit  
separate payments for the disputed amount of tax due and the amount that is  
not in dispute and not subject to the protest.**

\* \* \*

C.(1) A person resisting the payment of an amount of ad valorem tax due or the enforcement of a provision of the ad valorem tax law and thereby intending to maintain a legality challenge shall timely pay the disputed amount due under protest to the officer or officers designated by law for the collection of the tax and shall give such officer or officers, notice at the time of payment of his intention to file suit for the recovery of the protested tax. **The portion of the taxes that is paid by the taxpayer to the collecting officer or officers that is neither in dispute nor the subject of a suit contesting the legality of the assessment shall not be made subject to the protest. The taxpayer shall submit separate payments for the disputed amount of tax due and the amount that is not in dispute and not subject to the protest.** Upon receipt of a notice, the protested amount shall be segregated and held by the collecting officer for a period of thirty days.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Laura Gail Sullivan.

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DIGEST

Riser (SB 363)

Present law requires a taxpayer challenging the correctness or legality of an assessment to pay timely the disputed amount of tax under protest. Specifies that the portion of the taxes paid that is not in dispute shall not be made subject to the protest. Requires the tax collecting officer to segregate the disputed amount and hold it pending the outcome of the protest.

Proposed law retains present law and requires the taxpayer to submit separate payments for the disputed amount of tax paid under protest and the amount that is not in dispute and not subject to the protest.

Effective August 1, 2014.

(Amends R.S. 47:2134(B)(1) and (C)(1))