

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

New law retains prior 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))