

SENATE BILL NO. 363

BY SENATOR RISER

1 AN ACT

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

5 Be it enacted by the Legislature of Louisiana:

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

8 §2134. Suits to recover taxes paid under protest

9 \* \* \*

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

18 \* \* \*

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

