

2015 Regular Session

HOUSE BILL NO. 774

BY REPRESENTATIVE THIERRY

1 AN ACT

2 To amend and reenact R.S. 47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c) and
3 to enact R.S. 47:1576.2 and 1578(B)(4)(d) and (e), relative to the Department of
4 Revenue; to provide for installment agreements for the payment of taxes due and to
5 establish associated fees; to establish fees for offset claims; to establish fees for the
6 authentication of tax records; to establish fees and payments required to apply for
7 compromises of judgments; to establish procedures relative to the payment of these
8 amounts; to provide for effectiveness; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:15(16), 105(A) and (B), 299.5, 1507, and 1578(B)(4)(c) are
11 hereby amended and reenacted and R.S. 47:1576.2 and 1578(B)(4)(d) and (e) are hereby
12 enacted to read as follows:

13 §15. Taxpayer's Bill of Rights

14 There is hereby established a Taxpayer's Bill of Rights to guarantee that the
15 rights, privacy, and property of Louisiana taxpayers are safeguarded and protected
16 during tax assessment, collection, and enforcement processes administered under the
17 tax laws of this state. This Taxpayer's Bill of Rights consists of a statement, in
18 nontechnical terms, of the rights and obligations of the Department of Revenue and
19 taxpayers. The rights afforded taxpayers to assure that their privacy and property are
20 safeguarded and protected during tax assessment and collection are available only
21 insofar as they are implemented in accordance with the Constitution of Louisiana and
22 Louisiana Revised Statutes of 1950 or the administrative rules of the Department of
23 Revenue. The rights assured Louisiana taxpayers are:

24 * * *

1 approval of the secretary, the secretary may reinstate the installment payment
2 agreement plan after payment of the fee required in R.S. 47:1576.2.

3 * * *

4 §299.5. Procedure for making offset claims

5 Any agency making an offset claim to the secretary shall make ~~said~~ the claim
6 in writing to the office of the secretary and shall include with regard to each claim
7 information required by promulgated rule and regulation of the secretary as provided
8 for in this Part. Such writing shall also include a certification by the agency that the
9 debts for which claims of offset are made are legally collectible, liquidated sums due
10 and owing the agency or due and owing a person and collectible by the agency. The
11 agency shall pay to the secretary a fee of ~~four~~ twenty-five dollars for each offset
12 claim.

13 * * *

14 §1507. Authentication of ~~collector's~~ secretary's records; fees for searching for
15 documents

16 A. Authentication. Copies of any rule, decision, or order of the ~~collector~~
17 secretary, and of any paper or report filed in any office maintained by him in the
18 administration of this ~~Sub-title;~~ Subtitle, may be authenticated under his signature,
19 and when so authenticated, shall be evidence in all courts of this state, with the same
20 force and weight as the originals thereof. For authenticating any such copy, the
21 ~~collector~~ secretary may charge a fee of one dollar (\$1.00) not to exceed twenty-five
22 dollars which must be deposited to the operating account of his department.

23 B. Fees for searching for tax returns. In any case where the taxpayer
24 requests or authorizes the release of copies of any previously filed tax returns or any
25 other document subject to the provisions of R.S. 47:1508, the secretary is authorized
26 to charge a fee, regardless of whether or not the information is located. The fee
27 associated with searching for any return or document shall not exceed fifteen dollars
28 for each year or period requested. For a certified copy of a return or other document,
29 the search fee for each year or tax period requested shall not exceed twenty-five
30 dollars.

