SENATE COMMITTEE AMENDMENTS
2022 Regular Session
Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 241 by Senator Allain

AMENDMENT NO. 1
On page 1, line 2, after "To" insert "amend and reenact R.S. 47:2134(E)(1) and"

AMENDMENT NO. 2
On page 1, line 9, after "Section 1." insert "R.S. 47:3124(E)(1) is hereby amended and reenacted and"

AMENDMENT NO. 3
On page 1, line 13, delete "**is not required to**" and insert "**shall either**"

AMENDMENT NO. 4
On page 1, line 14, after "**tax**" delete the remainder of the line, delete line 15, and insert;

"**as provided in R.S. 47:2134(B)(1) or post security for the disputed amount as provided in R.S. 47:2134(F).**"

AMENDMENT NO. 5
On page 1, after line 17, insert:

"* * *

E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer that the principle of law involved in an additional assessment is already pending before the Board of Tax Appeals or the courts for judicial determination, the taxpayer, upon agreement to abide by the pending decision of the Board of Tax Appeals or the courts, may pay the additional assessment under protest **pursuant to Subsection B or C of this Section or file a rule to set bond or other security pursuant to Subsection F of this Section** but need not file an additional suit. In such cases, the tax paid under protest shall be segregated and held by the collecting officer or officers until the question of law involved has been determined by the courts, the Board of Tax Appeals, or finally decided by the courts on appeal, and shall then be disposed of as provided in the final decision of the Board of Tax Appeals or courts, as applicable."

AMENDMENT NO. 6
On page 2, line 2, before "**legality**"insert "**correctness or**"

AMENDMENT NO. 7
On page 2, line 3, after "**Subsection**" insert "**B or**"

AMENDMENT NO. 8
On page 2, line 6, delete "**The**"and insert "**On or before the date on which the taxes are due, the**"

AMENDMENT NO. 9
On page 3, after line 10 insert:

"**(7) This Subsection shall not apply to amounts of tax that are not in dispute and are not the subject of a correctness or legality challenge.**"

This set of amendment(s) was prepared by Leonore Heavey.