

**ACT No. 297**

2020 Regular Session

HOUSE BILL NO. 736

BY REPRESENTATIVE GARY CARTER

1 AN ACT

2 To amend and reenact R.S. 47:2132(A), relative to statutory impositions; to authorize  
3 refunds of statutory impositions under certain circumstances; to provide for certain  
4 requirements and limitations; to provide for applicability; to provide for an effective  
5 date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2132(A) is hereby amended and reenacted to read as follows:

8 §2132. Refund of taxes erroneously paid

9 A.(1) Any ~~Except as provided for in Paragraph (2) of this Subsection, any~~  
10 person who has a claim against a political subdivision for ad valorem taxes  
11 erroneously paid into the funds of that political subdivision may present the claim  
12 to the Louisiana Tax Commission within three years of the date of the payment, in  
13 such form and together with such proof as the tax commission may require by its  
14 rules and regulations; however, if a person is claiming a previously unclaimed  
15 homestead exemption, it may be presented to the tax commission within five years  
16 of the date of payment. The tax commission shall consult with the assessor of the  
17 parish in which the property which is the subject of the claim is located, and after  
18 that assessor advises the tax commission that a refund is due the claimant, the tax  
19 commission shall duly examine the merits and correctness of each claim presented  
20 to it and shall make a determination thereon within thirty days after receipt of the  
21 claim.



1           Section 3. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_