

ACT No. 241

2024 Regular Session

HOUSE BILL NO. 837

BY REPRESENTATIVE EMERSON

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AN ACT

To amend and reenact R.S. 47:1483(A) and (B)(1), relative to the Board of Tax Appeals; to provide relative to claims approved by the board; to provide for payment of such claims; to raise the limit on the individual value of such claims that may be paid from current tax collections; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1483(A) and (B)(1) are hereby amended and reenacted to read as follows:

§1483. Payment of approved claims; notification to the legislature; offset of certain claims

A. If a claim that ~~exceeds twenty thousand dollars~~ equals or exceeds one hundred thousand dollars is approved by the Board of Tax Appeals, the chairman of the board, giving all the facts and circumstances in connection with the approved claim, shall report the judgment to the legislature for its consideration as provided for in this Part. ~~Claims~~ Any claim approved by the Board of Tax Appeals that ~~do not exceed twenty thousand dollars~~ is less than one hundred thousand dollars shall be paid in accordance with the provisions of Subsection B of this Section. If a claim accrues to more than one person, and the claim is determined by the board to be properly due and owing, payment to the party or parties asserting the claim before the board shall not be denied because of the failure or refusal of others to join in and assert the claim; however, only the portion due the claimant or claimants shall be paid.

1 B.(1) Any judgment issued by the board for the payment of an approved
2 claim when the amount approved ~~does not exceed twenty thousand dollars~~ is less
3 than one hundred thousand dollars shall be paid out of current collections without
4 interest following submission to the secretary. The total amount of judgments paid
5 in a fiscal year from current collections pursuant to this Subsection shall not exceed
6 two million dollars, unless a higher amount for that fiscal year is approved by the
7 commissioner of administration and the Joint Legislative Committee on the Budget.

8 * * *

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____