

Regular Session, 2010

SENATE BILL NO. 124

BY SENATOR ADLEY

TAX/SALES. Authorizes a refund of an overpayment of state tax or local sales tax for any payment for any period if a claim for refund is received between June 30, 2010 and January 1, 2011. (7/1/10)

1 AN ACT

2 To amend and reenact R.S. 47:337.79(A) and 1623(A), relative to refund of taxes; to
3 authorize a refund of an overpayment of state tax or local sales tax for any payment
4 for any period under certain circumstances; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:337.79(A) and 1623(A) are hereby amended and reenacted to read
7 as follows:

8 §337.79. Prescription of refunds or credits

9 A.(1) After three years from the thirty-first day of December of the year in
10 which the tax became due or after one year from the date the tax was paid, whichever
11 is the later, no refund or credit for an overpayment shall be made unless a claim for
12 credit or refund has been received by the collector from the taxpayer claiming such
13 credit or refund before the expiration of said three-year or one-year period. The
14 maximum amount, which shall be refunded or credited, shall be the amount paid
15 within said three-year or one-year period. The collector shall prescribe the manner
16 of filing claims for refund or credit.

17 **(2) Notwithstanding the provisions of Paragraph (1) of this Subsection,**

1 **a refund of an overpayment may be made for any payment for any period if a**
2 **claim for a refund is received by the collector from the taxpayer claiming such**
3 **refund before January 1, 2011.**

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5 §1623. Prescription of refunds or credits

6 A.**(1)** After three years from the 31st day of December of the year in which
7 the tax became due or after one year from the date the tax was paid, whichever is the
8 later, no refund or credit for an overpayment shall be made unless a claim for credit
9 or refund has been filed with the secretary by the taxpayer claiming such credit or
10 refund before the expiration of said three-year or one-year period. The maximum
11 amount which shall be refunded or credited shall be the amount paid within said
12 three-year or one-year period. The secretary shall prescribe the manner of filing
13 claims for refund or credit.

14 **(2) Notwithstanding the provisions of Paragraph (1) of this Subsection,**
15 **a refund of an overpayment may be made for any payment for any period if a**
16 **claim for a refund is received by the secretary from the taxpayer claiming such**
17 **refund before January 1, 2011.**

18 Section 2. This Act shall become effective on July 1, 2010; if vetoed by the governor
19 and subsequently approved by the legislature, this Act shall become effective on July 1,
20 2010, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law requires a claim for credit or refund of any state tax or of local sales tax to be received by the secretary or the local collector before three years from the thirty-first day of December of the year in which the tax became due or after one year from the date the tax was paid, whichever is the later. The maximum amount which may be refunded or credited is the amount paid within the 3-year or 1-year period.

Proposed law authorizes a refund of an overpayment of such tax for any payment for any period if a claim for refund is received by the secretary or the local collector between June 30, 2010 (the effective date of the proposed law) and January 1, 2011.

Effective July 1, 2010.

(Amends R.S. 47:337.79(A) and 1623(A))