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AN ACT

SENATE BILL NO. 283

BY SENATOR ALLAIN

2	To amend and reenact R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and	
3	(B)(1), relative to local sales and use tax administration; to provide relative to	
4	notices; to provide relative to the time to protest to collector's determination of tax	
5	due; to provide relative to the time to appeal an assessment; and to provide for	
6	related matters.	
7	Be it enacted by the Legislature of Louisiana:	
8	Section 1. R.S. 47:337.48(A)(1), 337.49(A), 337.50(A), and 337.51(A) and (B)(1)	
9	are hereby amended and reenacted to read as follows:	
10	§337.48. Determination and notice of tax due	
11	A.(1) If a taxpayer fails to make and file any return or report required by the	
12	provisions of the local ordinance and this Chapter, the collector shall determine the	
13	tax, penalty, and interest due by estimate or otherwise. Having determined the	
14	amount of tax, penalty, and interest due, the collector shall send by mail a notice to	
15	the taxpayer at the address given in the last report filed by him pursuant to the	
16	provisions of this Chapter, or to any address that may be obtainable from any private	
17	entity which will provide such address free of charge or from any federal, state, or	
18	local government entity, including but not limited to the U.S. Postal Service or from	
19	U.S. Postal Service certified software, setting out his determination and informing	
20	the person of his purpose to assess the amount so determined against him after	
21	fifteen thirty calendar days from the date of the notice.	
22	* * *	

§337.49. Protest to collector's determination of tax due

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A. The taxpayer, within fifteen calendar days from the date of the notice provided in R.S. 47:337.48(A) or within thirty calendar days from the date of the notice provided in R.S. 47:337.48(A) or (B), may protest thereto. This protest must shall be in writing and should shall fully disclose the reasons, together with facts and figures in substantiation thereof, for objecting to the collector's determination. The collector shall consider the protest, and shall grant a hearing thereon, before making a final determination of tax, penalty, and interest due.

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## §337.50. Assessment of tax, interest, and penalties

A. At the expiration of fifteen thirty calendar days from the date of the collector's notice provided in R.S. 47:337.48(A), or at the expiration of such time as may be necessary for the collector to consider any protest filed to such notice, the collector shall proceed to assess the tax, penalty, and interest that he determines to be due under the provisions of the local ordinance and this Chapter. The assessment shall be evidenced by a writing in any form suitable to the collector, which sets forth the name of the taxpayer, the amount determined to be due, the kind of tax, and the taxable period for which it is due. This writing shall be retained as a part of the collector's official records. The assessment may confirm or modify the collector's originally proposed assessment.

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## §337.51. Notice of assessment and right to appeal

A.(1) Having assessed the amount determined to be due, the collector shall send a notice by certified mail to the taxpayer against whom the assessment is imposed at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from the United States Postal Service certified software. This notice shall inform the taxpayer of the assessment and that he has thirty sixty calendar days from the date of the notice to do any of the following:

## (a) Pay the amount of the assessment.

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1	(b) Appeal to the Board of Tax Appeals for redetermination of the
2	assessment.
3	(c) Pay under protest in accordance with R.S. 47:337.63, and then either file
4	suit or file a petition with the Board of Tax Appeals, all as provided for in that
5	Section.
6	(2) If no report has been timely filed, the collector shall send a notice by
7	certified mail to the taxpayer against whom the assessment is imposed at any address
8	obtainable from any private entity which will provide such address free of charge or
9	from any federal, state, or local government entity, including but not limited to the
10	United States Postal Service or from the United States Postal Service certified
11	software. This notice shall inform the taxpayer of the assessment and that he has
12	thirty sixty calendar days from the date of the notice to do either of the following:
13	(a) Pay the amount of the assessment.
14	(b) Pay under protest in accordance with R.S. 47:337.63 and then either file
15	suit or file a petition with the Board of Tax Appeals, all as provided for in that
16	Section.
17	(3) If the taxpayer has not paid under protest in accordance with the
18	provisions of R.S. 47:337.63, or pursued an alternative remedy in accordance with
19	R.S. 47:337.64, or filed an appeal with the Board of Tax Appeals within the thirty
20	sixty-day period provided for in Paragraph (1) of this Subsection, the assessment
21	shall be final and shall be collectible by distraint and sale as provided in this Part. If
22	an appeal for a redetermination of the assessment has been timely and properly filed,
23	the assessment shall not be collectible by distraint and sale until such time as the
24	assessment has been redetermined or affirmed by the Board of Tax Appeals or the
25	court which last reviews the matter.
	D (1) If 1 1 1 6 1 6 1 1
26	B.(1) If any dealer disputes any findings or assessment of the collector, he
<ul><li>26</li><li>27</li></ul>	may, within thirty sixty days of the receipt of notice of the assessment or finding, do
	<u> </u>
27	may, within thirty sixty days of the receipt of notice of the assessment or finding, do

1	(b) Pay under protest in	accordance with R.S. 47:337.63, and either file sui	
2	as provided for in that Section,	as provided for in that Section, or file a petition with the Board of Tax Appeals, a	
3	provided in that Section.		
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Section 2. This Act shall become effective on January 1, 2021.		ne effective on January 1, 2021.	
	PRE	SIDENT OF THE SENATE	
	SPE	AKER OF THE HOUSE OF REPRESENTATIVES	
	GOV	ERNOR OF THE STATE OF LOUISIANA	
	APPROVED:		

**ENROLLED** 

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