
DIGEST

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Talbot

HB No. 274

Abstract: Provides that a previously unclaimed homestead exemption may be claimed within five years of the date on which the taxes were erroneously paid.

Present law authorizes a taxpayer with a claim against a political subdivision for ad valorem taxes erroneously paid to present the claim to the La. Tax Commission within three years of the date of the payment.

Proposed law retains present law and authorizes the presentation of a claim to the La. Tax Commission for a previously unclaimed homestead exemption within five years of the date of payment.

(Amends R.S. 47:2132(A))