

## RÉSUMÉ DIGEST

**ACT 300 (SB 147)**

**2024 Regular Session**

**Connick**

Existing law requires the secretary of the Dept. of Revenue to send a notice by certified mail to a taxpayer against whom an assessment is imposed at the address given in the last report filed by the taxpayer, or, if no report has been timely filed, 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 USPS or from USPS certified software.

New law requires the secretary to send a notice by First-Class Mail International with Electronic USPS Delivery Confirmation if the notice is to be mailed to an address outside the U.S. and otherwise retains existing law.

Existing law provides for the self-assessment of taxes and requires the secretary to send a notice demanding payment within 30 calendar days from the date of the notice if the taxpayer fails to accompany his return filed with a proper payment. If the amount due exceeds \$1,000, the notice is required to be sent by certified mail.

New law retains existing law and further requires that notice be sent by First-Class Mail International with Electronic USPS Delivery Confirmation if the notice is to be mailed to an address outside the U.S.

Effective May 28, 2024.

(Amends R.S. 47:1566(B) and 1568(B))