

2019 Regular Session

HOUSE BILL NO. 583

BY REPRESENTATIVE DWIGHT

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AN ACT

To amend and reenact R.S. 47:337.45(A)(3), 337.63(C), 337.97, 1407(3), 1418(4)(b), 1435(A), (C), and (D), 1561(A)(3), and 1576(D), to enact R.S. 47:1407(6) and 1431(D), and to repeal R.S. 47:1432(B), relative to the Board of Tax Appeals; to provide for the jurisdiction of the Board of Tax Appeals; to extend the jurisdiction over matters of constitutionality; to provide for the process of appeals from the decisions of the board; to provide relative to remedies for the collection of taxes; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.45(A)(3), 337.63(C), 337.97, 1407(3), 1418(4)(b), 1435(A), (C), and (D), 1561(A)(3), and 1576(D) are hereby amended and reenacted and R.S. 47:1407(6) and 1431(D) are hereby enacted to read as follows:

§337.45. Alternative remedies for the collection of taxes

A. In addition to following any of the special remedies provided in this Chapter, the collector may, in his discretion, proceed to enforce the collection of any taxes due under the local ordinance by means of any of the following alternative remedies or procedures:

* * *

1 decisions or judgments of the board, and the judgment of any such court shall be
2 subject to further review in accordance with the law relating to civil matters.

3 * * *

4 C. Upon such review, the courts shall have the power to affirm or, if the
5 decision or judgment of the board is not in accordance with law or is manifestly
6 erroneous on the facts considering the record as a whole, to modify, or to reverse the
7 decision or judgment of the board, with or without remanding the case for further
8 proceedings. ~~An appellate court may also remand a case with an order that it be~~
9 ~~immediately transferred to the district court pursuant to R.S. 47:1432(B).~~

10 D. ~~Except as otherwise specifically provided for by local rule of a court of~~
11 ~~appeal, when~~ If a judgment of the board is to be modified or reversed and one court
12 of appeal judge dissents, the case shall be reargued before a panel of at least five
13 judges prior to rendition of judgment, and a majority shall concur to render
14 judgment.

15 * * *

16 §1561. Alternative remedies for the collection of taxes

17 A. In addition to following any of the special remedies provided in the
18 various chapters of this Subtitle, the collector may, in his discretion, proceed to
19 enforce the collection of any taxes due under this Subtitle by means of any of the
20 following alternative remedies or procedures:

21 * * *

22 (3) Ordinary suit under the provisions of the general laws regulating actions
23 for the enforcement of obligations before the Board of Tax Appeals or any court of
24 competent jurisdiction.

25 * * *

26 §1576. Remittance of tax under protest; suits to recover

27 * * *

28 D. This Section shall be construed to provide a legal remedy in the Board of
29 Tax Appeals or the state courts in case such taxes are claimed to be unconstitutional
30 under any provision of the United States Constitution or Constitution of Louisiana,

