

2024 Regular Session

SENATE BILL NO. 147

BY SENATOR CONNICK

TAX/TAXATION. Provides relative to the assessment of taxes by the Department of Revenue. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47: 1566(B) and 1568(B), relative to the assessment of taxes; to
3 provide relative to self-assessments; to provide relative to mailing of the notice when
4 a taxpayer self-assesses; to provide relative to the mailing of such notices to
5 international addresses; to provide for an effective date; and to provide for related
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47: 1566(B) and 1568(B) are hereby amended and reenacted to read
9 as follows:

10 §1566. Assessment and notice when tax is in jeopardy

11 * * *

12 B. As soon as is feasible after such assessment, and not later than two
13 calendar days thereafter, the secretary shall send by certified mail a notice to the
14 taxpayer against whom the assessment lies, at the address given in the last report
15 filed by said taxpayer, or to any such address as may be obtainable from any private
16 entity which will provide such address free of charge or from any federal, state, or
17 local government entity, including but not limited to the United States Postal Service

1 or from United States Postal Service certified software. **However, if the notice is to**
 2 **be mailed to an address outside the United States, the secretary shall send notice**
 3 **by First-Class Mail International with Electronic USPS Delivery Confirmation.**

4 Such notice shall inform the taxpayer of the assessment, its basis, and its jeopardous
 5 nature; make demand for immediate payment thereof; and give notice that any
 6 property distrained or to be distrained will be subject to sale, as provided in this
 7 Chapter, to satisfy the assessment.

8 * * *

9 §1568. Assessment of tax shown on face of taxpayer's returns

10 * * *

11 B. If the taxpayer fails to accompany his return filed with a proper payment,
 12 as required by any Chapter of this Subtitle, the secretary shall immediately send a
 13 notice by mail to such person, addressed to the address appearing on the return or to
 14 any available address, informing him of the amount due, or the balance of the
 15 amount due if a partial payment has been made, and demanding payment of such
 16 amount within thirty calendar days from the date of the notice. If the balance of the
 17 amount due exceeds one thousand dollars, the secretary shall send the notice by
 18 certified mail. **However, if the notice is to be mailed to an address outside the**
 19 **United States, the secretary shall send notice by First-Class Mail International**
 20 **with Electronic USPS Delivery Confirmation.** If payment has not been received
 21 at the expiration of such time, the assessment shall be collectible by distraint and sale
 22 as is hereinafter provided.

23 * * *

24 Section 2. The provisions of this Act shall apply to notices issued on or after August
 25 1, 2024.

26 Section 3. This Act shall become effective upon signature by the governor or, if not
 27 signed by the governor, upon expiration of the time for bills to become law without signature
 28 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 29 vetoed by the governor and subsequently approved by the legislature, this Act shall become

1 effective on the day following such approval.

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

DIGEST

SB 147 Engrossed

2024 Regular Session

Connick

Present 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.

Proposed 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 present law.

Present 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.

Proposed law retains present 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 upon signature of the governor or lapse of time for gubernatorial action.

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