

2015 Regular Session

SENATE BILL NO. 280

BY SENATOR CHABERT

TAX/AD VALOREM. Changes the time within which tax credit refunds must be issued for property taxes paid on OCS vessels. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:6006.1(C), relative to tax credits; to provide for tax credits
3 for ad valorem property taxes paid with respect to vessels in Outer Continental Shelf
4 Lands Act Waters; to change the time within which refunds must be paid; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6006.1(C) is hereby amended and reenacted to read as follows:

8 §6006.1. Tax credits for taxes paid with respect to vessels in Outer Continental
9 Shelf Lands Act Waters

10 * * *

11 C. Notwithstanding any other provision of law to the contrary in Title 47 of
12 the Louisiana Revised Statutes of 1950, as amended, any excess of allowable credit
13 established by this Section over the aggregate tax liabilities against which such credit
14 can be applied, as provided in this Section, shall constitute an overpayment, as
15 defined in R.S. 47:1621(A), and the secretary shall make a refund of such
16 overpayment from the current collections of the taxes imposed by Chapter 1 or
17 Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as

