

ACT No. 731

Regular Session, 2008

HOUSE BILL NO. 766

BY REPRESENTATIVE RICHARDSON

1 AN ACT

2 To enact R.S. 47:2060.1, relative to tax collectors; to provide a procedure for the settlement
3 of erroneous payments; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 47:2060.1 is hereby enacted to read as follows:

6 §2060.1. Settlement of erroneous payments

7 A. If a tax collector transmits payment to a taxing authority which is
8 subsequently determined by a final judgment of a court of competent jurisdiction to
9 be the incorrect taxing authority to have received payment, the tax collector shall
10 withhold an amount equal to the amount transmitted to the erroneous taxing authority
11 from future payments due the incorrect taxing authority. The tax collector shall
12 transmit in accordance with the provisions of R.S. 47:2060 all collections withheld
13 pursuant to this Section to the taxing authority which should have received the
14 payment until the entire amount of taxes erroneously paid is recovered by the
15 appropriate taxing authority.

16 B. In the event the tax collector fails or neglects to transmit payment as
17 provided for in this Section, the tax collector shall forfeit the commission allowed
18 him.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.