

RULE

Department of Revenue Policy Services Division

Insufficient Funds Checks (LAC 61:I.4908)

Under the authority of R.S. 47:1511 and 1576 and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.4908 pertaining to insufficient funds checks.

Revised Statute 47:1576, entitled "Remittance of tax under protest; suits to recover," provides a mechanism for taxpayers to make tax payments under protest and then file suit within 30 days to recover the payment. This regulation provides that when tax payments made under protest are returned for insufficient funds it will be treated as a failure to remit taxes.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 49. Tax Collection

§4908. Insufficient Funds Checks

A. In the event a check used to make a remittance of tax under protest pursuant to R.S. 47:1576 is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to remit taxes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1576.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:000 (February 2002).

Cynthia Bridges
Secretary

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