

## NOTICE OF INTENT

### Department of Revenue Policy Services Division

#### Issuance and Cancellation of a Lien; Fees (LAC 61:I.5302)

Under the authority of R.S. 47:1511, R.S. 47:1577, and R.S. 47:1578 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to amend LAC 61:I.5302 relative to the release of real property from the effect and operation of the recorded lien in cases where the tax, penalty, or interest secured by the lien has not been paid.

The amendment conforms LAC 61:I.5302.C.3 to R.S. 47:1578(B)(2), by providing that the Secretary of Revenue may release any real property from the lien when the value of the tax debtor's remaining real property upon which the lien will remain is at least equal to the amount of the remaining tax obligation, including penalties, interest, and costs plus the amount of all liens upon the remaining real property that have priority over the state tax lien.

#### Title 61

#### REVENUE AND TAXATION

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

#### Chapter 53. Miscellaneous Fees

#### §5302. Issuance and Cancellation of a Lien; Fees

A. - C.2. ...

3. when the lien on the taxpayer's remaining real property is valued at not less than the amount of the remaining tax obligation, including all penalties, interest, and other costs incurred, plus the amount of all prior liens on the remaining property. This provision is subject to approval by the Board of Tax Appeals;

C.4. - F. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:295, R.S. 47:1511, R.S. 47:1577, and R.S. 47:1578.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:347 (February 2002), amended LR 30:

#### Family Impact Statement

As required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature the following Family Impact Statement is submitted to be published with the Notice of Intent in the *Louisiana Register*. A copy of this statement will also be provided to our legislative oversight committees.

1. The effect on the stability of the family. Implementation of this proposed amendment will have no effect on the stability of the family.

2. The effect on the authority and rights of parents regarding the education and supervision of their children. Implementation of this proposed amendment will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. The effect on the functioning of the family. Implementation of this proposed amendment will have no effect on the functioning of the family.

4. The effect on family earnings and family budget. Implementation of this proposed amendment will have no effect on family earnings and family budget.

5. The effect on the behavior and personal responsibility of children. Implementation of this proposed

amendment will have no effect on the behavior and personal responsibility of children.

6. The ability of the family or a local government to perform the function as contained in the proposed Rule. Implementation of this proposed amendment will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit data, views, or arguments, in writing to Linda Denney, Policy Services Division, 617 North Third Street, Baton Rouge, LA 70802-5428 or by fax to (225) 219-2759. All comments must be submitted by 4:30 p.m. Monday, March 29, 2004. A public hearing will be held Tuesday, March 30, 2004 at 10 a.m. in the River Room, 7th Floor, 617 North Third Street, Baton Rouge, LA 70802-5428.

Cynthia Bridge  
Secretary

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

#### RULE TITLE: Issuance and Cancellation of a Lien; Fees

#### I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

This proposed amendment to LAC 61:1.5302 will correct an error in Paragraph C.3 to conform with the language in R.S. 47:1578(B)(2). Implementation of this proposed amendment will have no estimated costs or savings to state or local governmental units.

#### II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

This proposed amendment will have no effect on revenue collections of state or local governmental units.

#### III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

This proposed amendment will have no effect on costs for taxpayers seeking release from tax liens.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This proposed amendment will have no effect on competition or employment.

Cynthia Bridges  
Secretary  
0402#012

H. Gordon Monk  
Staff Director  
Legislative Fiscal Office