

Revenue Information Bulletin 18-033

December 12, 2018

Administrative

**Act 143 of 2018 Regular Session
Notice of Assessment Sent by Regular Mail**

Act 143 of the 2018 Regular Session of the Legislature, which enacted LA R.S. 47:1565(D), was signed and became effective on May 11, 2018. The new provisions in LA R.S. 47:1565(D)(1) allow the Secretary to elect to send the taxpayer or dealer a copy of the notice of assessment by regular mail (the “Regular Mail Notice”). Pursuant to LA R.S. 47:1565(A) the notice of assessment is required to be sent by certified mail (the “Certified Mail Notice”) to the taxpayer against whom the assessment is imposed. The Regular Mail Notice must contain the same information and be addressed to the taxpayer at the same address and in the same manner as the Certified Mail Notice.

The election to send a Regular Mail Notice is solely within the discretion of the Secretary. If the Secretary so elects, and the Regular Mail Notice is mailed within five business days of the mailing of the Certified Mail Notice and to the same address, the Regular Mail Notice is deemed to have been received by the taxpayer or dealer on the earlier of (1) the date the U.S. Postal Service records show delivery was first attempted on the Certified Mail Notice or (2) on the seventh business day from mailing of the Regular Mail Notice. The new provisions in LA R.S. 47:1565(D)(3) expressly confirm that the Secretary’s election to send the Regular Mail Notice shall have no impact on the time within which the assessment must be paid or paid under protest, the time within which the assessment becomes final, or the time within which an appeal may be made to the Board of Tax Appeals.

Because the Regular Mail Notice does not extend the deadlines created by the Certified Mail Notice, the failure to collect certified mail sent by the Department of Revenue may result in the loss of appeal rights related to the uncollected Certified Mail Notice.

Questions concerning this Revenue Information Bulletin should be directed by e-mail to Policy.Publications@La.gov.

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Secretary

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