

**Revenue Information Bulletin No. 07-018**  
**August 1, 2007**  
**State Inheritance Tax**

**Inheritance Tax Changes Effective January 1, 2008**

Beginning January 1, 2008 no inheritance tax will be due for any death occurring after June 30, 2004.

**Background**

Since July 1, 2004, succession representatives have been able to avoid the payment of inheritance tax by opening certain successions no later than the last day of the ninth month following the date of death. Louisiana Revised Statute 47:2401(B)(1) provides that, for deaths occurring after June 30, 2004, no inheritance tax is due and no inheritance tax return or any other succession related documentation is required to be filed with the Department of Revenue, **provided that** application is filed with the court no later than the last day of the ninth month following the death of a decedent for either the judicial opening of the succession, the filing of a declaration of trust in the case of an inter vivos trust, or the rendering of a judgment of possession.

**Procedures in effect beginning January 1, 2008**

Effective **January 1, 2008**, Act 371 of the 2007 Regular Session of the Louisiana Legislature provides that no inheritance tax will be due for deaths occurring after June 30, 2004 regardless of the date the succession is opened. Beginning January 1, 2008 inheritance tax returns and other succession related documents will no longer be required to be filed with the Department of Revenue for any death occurring after June 30, 2004 and no inheritance tax receipts will be issued by the Department of Revenue for any death occurring after June 30, 2004. Act 371 does not relieve a succession of the obligation to make application with the court for judicial opening of the succession, when required.

**Procedures in effect until January 1, 2008**

For deaths occurring between July 1, 2004 and March 31, 2007, any inheritance taxes due must be paid and an inheritance tax return and other succession related documentation must be filed with the Department of Revenue **unless** application is filed with the court no later than the last day of the ninth month following the death of a decedent for either the judicial opening of the succession, the filing of a declaration of trust in the case of an inter vivos trust, or the rendering of a judgment of possession.

The payment of inheritance tax may be avoided by opening a succession judicially or filing a trust declaration in the case of an inter vivos trust within the nine month period.

**Affidavits of small succession**

Until January 1, 2008, affidavits of Small Succession as provided by Code of Civil Procedure Article 3431 et seq. should continue to be filed with the Department of Revenue for deaths occurring between July 1, 2004 and March 31, 2007. An Affidavit of Small Succession is allowed when a person dies intestate, leaving no immovable property and having as heirs only his descendants, ascendants, brothers or sisters (or descendants thereof), or surviving spouse.

Beginning January 1, 2008, affidavits of small succession for deaths occurring after June 30, 2004 will no longer require the approval of the Department of Revenue.

**Inheritance tax and deaths occurring before July 1, 2004**

Act 371 does not change the inheritance tax requirements of successions related to deaths occurring before July 1, 2004.

**Refunds of inheritance tax paid available beginning August 1, 2008**

Beginning August 1, 2008, all persons who paid inheritance taxes based on deaths occurring after June 30, 2004 may claim a refund of those taxes between **August 1, 2008** and **December 31, 2009**. No claims for refund will be processed before August 1, 2008.

Questions should be addressed to the Taxpayer Services Division at (225) 219-0067.

Cynthia Bridges

Secretary