

Louisiana Taxpayer's Bill of Rights

Revised Statute 47:15 spells out in nontechnical terms the rights secured to Louisiana taxpayers under Louisiana law. The statute guarantees that the privileges, privacy, and property of taxpayers are protected during tax assessment, collection, and enforcement processes administered by the Louisiana Department of Revenue under the tax laws of the state.

R.S. 47:15 assures Louisiana taxpayers of the following rights:

1. The right to be treated fairly, courteously, and with respect.
2. The right to have all tax forms, instructions, and information written in plain English.
3. The right to prompt and accurate answers to their questions in accordance with Department of Revenue Policy and Procedure Memorandum Administrative No. 10.14.
4. The right to ask for and receive assistance in complying with the tax laws, rules, and regulations of Louisiana.
5. The right to strict confidentiality of their tax records in accordance with R.S. 47:1508.
6. The right to review and receive a copy of their tax records in accordance with R.S. 47:1508(B)(1) and R.S. 44:31 et seq.
7. The right to be free from harassment in audits and collection activities.
8. The right to be served by employees who are not paid or promoted based on the amount of tax dollars billed or collected.
9. The right to receive a refund, in some cases with interest, for any taxes overpaid so long as the refund claim is timely filed in accordance with Article VII, Section 16 of the Constitution of Louisiana and the laws of the state, including R.S. 47:1621(A); R.S. 47:1623; R.S. 47:2451; and R.S. 47:1580.
10. The right to be notified before their records are audited and to receive information about the estimated time, scope, and extent of the audit, unless the Department of Revenue determines that the taxpayer is likely to remove the assets from the jurisdiction of the state.
11. The right to request a meeting with the auditor to discuss the auditor's proposed assessment of tax due if they do not agree with the auditor's findings in accordance with R.S. 47:1563.
12. The right to request that any assessment of taxes due, including penalty and interest, be reviewed at the management level of the Department of Revenue in accordance with R.S. 47:1563.
13. The right to represent themselves or to authorize another person to represent or accompany them when dealing with the Department of Revenue.
14. The right to a hearing in order to dispute an assessment of taxes, interest, and penalties by timely filing an appeal with the Board of Tax Appeals in accordance with R.S. 47:1414, 1431, and 1481. A taxpayer shall not be required to pay the disputed tax, interest, and penalties in order to exercise this right.
15. The right to a formal hearing in order to contest the assessment of taxes, interest, and penalties by timely filing suit with the appropriate state district court. The assessment must be paid in full under protest in order to exercise this right in accordance with R.S. 47:1576.
16. The right to ask the Department of Revenue to consider an installment payment agreement for taxes, interest, and penalties due. If a taxpayer qualifies for an installment agreement, no further collection action will be taken as long as the taxpayer complies with the installment payment agreement.
17. The right to a prompt release of a lien upon payment of all taxes, penalty, interest, and filing fees due in accordance with R.S. 47:1578.
18. The right to have all other collection methods exhausted before the taxpayer's assets are seized, unless the Department of Revenue determines that the taxpayer is likely to remove the assets from the jurisdiction of the state.
19. The right to have a public hearing on all proposed Department of Revenue administrative regulations adopted under the Louisiana Administrative Procedure Act, R.S. 49:950 et seq.
20. The right to complain and be heard.