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April 16, 2026

Via E-mail

Representative Tony Bacala, Chair
Representative Ken Brass, Vice Chair
House Committee on Ways and Means
Louisiana State Legislature

Re: COST Supports S.B. 196's 90-Day Appeal Period

Dear Chair Bacala, Vice Chair Brass, and Members of the Committee:

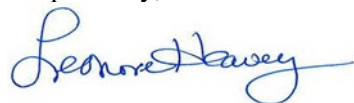
On behalf of the Council On State Taxation (COST), I submit these written comments in strong support of Senate Bill 196 ("S.B. 196"), which will provide a 90-day period for taxpayers to appeal an assessment or the denial of a refund request.

COST is a nonprofit trade association based in Washington, DC formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of approximately 500 major corporations engaged in interstate and international business, many of which have significant operations in Louisiana. COST's mission is to preserve and promote equitable and nondiscriminatory state and local taxation of multistate business entities.

S.B. 196 will provide a 90-day period to appeal an assessment or refund denial for all taxes administered by the Department of Revenue and for sales tax administered by local tax collectors. The 90-day appeal period is recommended in the American Bar Association's Model State Administrative Tribunal Act to provide taxpayers sufficient time to review the taxing authority's position and prepare a proper petition in response. Changing from present law's 60-day period to 90 days will align the State with the ABA recommendation, which COST adopted as the best practice in our 2023 administrative scorecard.ⁱ

The Louisiana Legislature has made great strides in improving the State's tax administration and business climate in the past few years. Extending the appeal period to 90 days will further improve Louisiana's tax system. We encourage the Committee to report S.B. 196 favorably. Please let us know if we can provide additional information or assistance.

Respectfully,



Leonore F. Heavey

cc: COST Board of Directors
Patrick J. Reynolds, COST President & Executive Director

ⁱ [The Best and Worst of State Tax Administration COST Scorecard on State Tax Appeals & Procedural Requirements](#), December 2023