

Louisiana Board of Tax Appeals

Practice Rules and Procedures

Contact Information and Judges

- <http://labta.louisiana.gov>
- Address: 624 N. 4th Street
Baton Rouge, LA 70821
Iberville State Office Building
- Phone (225) 219-3145
- Vice Chairman and Local Division Judge:
Cade Cole
- Chairman: Anthony J. “Tony” Graphia
- Francis “Jay” Lobrano
- Can have cases heard by Local Division
Judge or full 3-member panel.
 - Every parish has elected to have the Local Division
Judge hear local sales & use tax cases.

BTA Rules and Procedures

- Taxpayer files Petition – must allege facts in numbered paragraphs.
- Takes the place of the district court in all respects.
- Rules allow for discovery, exceptions and motions. Local division under Judge Cole very close to district court rules for pleading and practicing.
- Automatic setting of status conference and periodic status conferences to ensure case movement.
 - This applies from the moment a suit is file and it's a standard practice.
- Less formal but record must be established.
- Appeal to Louisiana Court of Appeal in jurisdiction in which the Collector is located within time limits allowed by statute.

Collector's Actions in BTA

- Collectors are given authority to proceed in BTA under certain limited circumstances:
 - Rules to cease business for non-payment of a final assessment. See La. R.S. 47:337.33(A), and
 - Rules to enforce administrative subpoenas. See La. R.S. 47:337.43.
 - The issuance of administrative subpoenas is an increasing tool of collectors.