

**BOARD OF TAX APPEALS  
STATE OF LOUISIANA**

**SARAH GROSS,  
INDIVIDUALLY, AND ON BEHALF OF  
ALL OTHERS SIMILARLY SITUATED**

**VERSUS**

**DOCKET NO. 13677D**

**KEVIN RICHARD, SECRETARY,  
LOUISIANA DEPARTMENT OF  
REVENUE**

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**JUDGMENT WITH REASONS**  
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On February 5, 2025, this matter came before the Board for hearing on the Exceptions of Mootness, Prescription, No Cause of Action, No Right of Action, and Lack of Procedural Capacity filed by the Louisiana Department of Revenue (“Department”).<sup>1</sup> Presiding at the hearing were Chairman Francis J. “Jay” Lobrano, then Vice-Chair Cade R. Cole,<sup>2</sup> and Judge Lisa Woodruff-White (Ret.).<sup>3</sup> Present before the Board were Lawrence R. Centola, attorney for Sarah Gross, Individually (“Gross”) and on Behalf of All Others Similarly Situated (collectively, “Plaintiffs”), and Christopher R. Jones, attorney for the Department. At the conclusion of the hearing, the Board took the matter under advisement. In accordance with the attached Written Reasons, the Board now rules as follows:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the Exception of Mootness be and is hereby granted.

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<sup>1</sup> When the original Petition was filed, the Secretary of the Department was Kevin Richard. The current caption of this matter is determined by the original Petition, although the parties have since begun to use the name of the current Secretary in their pleadings.

<sup>2</sup> On March 10, 2025, Justice Cole resigned from the Board of Tax Appeals after being elected to the Louisiana Supreme Court and takes no part in this decision.

<sup>3</sup> On March 11, 2025, Judge Woodruff-White became the Board’s Vice-Chair by operation of La. R.S. 47:1403(A)(2).

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Exceptions of No Cause of Action, Prescription, No Right of Action, and Lack of Procedural Capacity are denied as moot.

JUDGMENT RENDERED AND SIGNED AT BATON ROUGE,  
LOUISIANA, THIS 7<sup>TH</sup> DAY OF MAY, 2025.

FOR THE BOARD:



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JUDGE LISA WOODRUFF-WHITE (RET.)  
VICE-CHAIR, BOARD OF TAX APPEALS  
STATE OF LOUISIANA

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**VERSUS**

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**KEVIN RICHARD, SECRETARY,  
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**REASONS FOR JUDGMENT**  
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On February 5, 2025, this matter came before the Board for hearing on the Exceptions of Mootness, Prescription, No Cause of Action, No Right of Action, and Lack of Procedural Capacity filed by the Louisiana Department of Revenue (“Department”).<sup>1</sup> Presiding at the hearing were Chairman Francis J. “Jay” Loblano, then Vice-Chair Cade R. Cole,<sup>2</sup> and Judge Lisa Woodruff-White (Ret.).<sup>3</sup> Present before the Board were Lawrence R. Centola, attorney for Sarah Gross, Individually (“Gross”) and on Behalf of All Others Similarly Situated (collectively, “Plaintiffs”), and Christopher R. Jones, attorney for the Department. At the conclusion of the hearing, the Board took the matter under advisement. The Board now issues the foregoing Judgment for the following reasons.

**Background**

Plaintiffs pray that La. R.S. 47:6030, and any other “post hoc limitation, restriction or requirement” on Solar Energy System (“System” or “Systems”) Tax

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Credits (the “Credit” or the “Credits”), and the application thereof to the Plaintiffs, be declared unconstitutional as violations of: Article I, Section 10, Clause 1 (the “Contract Clause”) of the United States Constitution; the Fourteenth Amendment to the United States Constitution; and Article I, Section 23 of the Louisiana Constitution.

In addition, Plaintiffs pray for consequential damages suffered due to the delayed payment of the Credit because of the State’s retroactive application of La. R.S. 47:6030, as amended by 2015 Act 131. Plaintiffs allege that their claims for damages arise in tort and in contract. Plaintiffs also specifically allege that withholding the Credit for what amounted to an indefinite period of time constituted the tort of conversion and simple negligence. In addition, Plaintiffs claim that by fulfilling of all of the requirements to qualify for the Credit prior to June 19, 2015, they acquired a vested property right to the Credit and statutory interest thereon.

Plaintiffs’ allegations are primarily concerned with the annual Credit caps imposed by Act 131.<sup>4</sup> Before Act 131 took effect, Louisiana law permitted the Department to issue Credits based on the cost of Systems installed at Louisiana residences. Because the Credits are refundable, Plaintiffs maintain that they are in the nature of a government incentive payment or grant. Allegedly, in reliance on said incentive, Plaintiffs and similarly situated putative class members contracted with solar panel companies to purchase and install Systems at their residences. The Systems were allegedly installed and placed in service before June 19, 2015.

Act 131 capped the available Credits for the fiscal year 2015-2016 at \$10,000,000.00. Available Credits were to be awarded on a first-come, first-serve basis. According to Plaintiffs, on January 6, 2016, the Department announced that

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<sup>4</sup> Additionally, Act 131 allowed the Department to retroactively withhold payment of the Credit if there were any state or federal liens, pending charges or investigations, or third party claims against the taxpayer or any of its affiliates or related parties. Gross contends that this too was a substantive amendment that potentially modified a taxpayer’s vested property right to the Credit.

the first day to submit claims for the Credit for the 2015 Tax Year would be January 19, 2016. Gross, individually, submitted her claim on February 8, 2016. On July 1, 2016, the Department issued a press release noting that the claims received through that date had exceeded the statutory cap on available funds. On July 18, 2016, Gross received a notice that her claim had been received after the cap had been reached for both the 2015-2016 and 2016-2017 fiscal years (the “Deferral Notice”). The Deferral Notice did not state that her claim was being disallowed, only that it was being delayed.

On August 25, 2016, the Department issued a second notice to Gross, verifying priority for the Credit for the fiscal year 2017-2108, and stating that any resulting refund would be issued between August 15, 2017, and September 30, 2017 (the “Verification Notice”). Neither the Verification Notice nor the Deferral Notice contained a notification of a right to appeal to this Board.

On September 12, 2016, Plaintiffs filed a Class Action Petition against the State, through the Department, and the Secretary<sup>5</sup> of the Department in the Nineteenth JDC, Docket No. 651320 (the “19<sup>th</sup> JDC Suit”). Therein, Plaintiffs prayed for: a declaration that retroactive application of La. R.S. 47:6030 as amended by 2015 Act 131 was unconstitutional; money damages; and for the court to order a refund of the Credit.<sup>6</sup>

In the 19<sup>th</sup> JDC Suit, the Department raised several exceptions, arguing: Plaintiffs lacked a right of action; their claims were premature because the Credit had not been disallowed; and that Plaintiffs had failed to appeal to this Board. The Department further argued that, to the extent that Plaintiffs alleged that the deferral of the Credit had wrongfully forced them to make any overpayments on their 2015 or

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<sup>5</sup> At that time, the Secretary was Kimberly L. Robinson.

<sup>6</sup> Ms. Gross also prayed for: class certification of the class; appointment as class representative; legal interest from the date of demand; costs; and all other general and equitable relief deemed appropriated by the Court.



2016 returns, they were obligated to pursue either the refund overpayment or claim against the state procedures, and that the 19<sup>th</sup> JDC lacked subject matter jurisdiction over either of those procedures. In addition, the Department argued that Plaintiffs lacked a right of action to pursue claims for consequential damages, and that the law afforded no cause of action for said damages.

On January 30, 2017, the Court rendered Judgment sustaining the Exceptions of Lack of Subject Matter Jurisdiction and Prematurity as to Plaintiffs' claims for payment of the Credit, but overruled the Exceptions as to the remaining claims. The Court's Judgment was signed on March 1, 2017. Neither party applied for supervisory writs from that decision.

After a class certification hearing, on April 25, 2017, the 19th JDC certified the remainder of the claimants as a class consisting of:

All persons who purchased and installed a solar electric system at a Louisiana residence in compliance with all of the requirements set forth in La. R.S. 47:6030 prior to June 19, 2015 (the "Purchase"), the effective date of the Louisiana Legislature's passage of Act 131 during the 2015 Regular Session amending La. R.S. 47:6030, who thereby obtained a vested right to a solar energy system tax credit as a result of said Purchase and who: (a) filed a tax return, otherwise complied with the tax credit application requirements set forth in La. R.S. 47:6030, and had any portion of their Purchase related tax credit(s) withheld or denied; or (b) who timely file a tax return after the filing of this petition and otherwise complied with the tax credit application requirements set forth in La. R.S. 47:6030, and who have any portion of their Purchase-related tax credit(s) withheld or denied.

The Department then sought writs from the certification order with the First Circuit. Before the First Circuit reached a decision, the legislature enacted purportedly curative legislation, 2017 Act 413.

Allegedly passed in response, in part, to Plaintiffs' claims for the Credit, Act 413 became effective on June 27, 2017. Act 413 provided additional funding to pay Credits that had been deferred and/or denied due to Act 131's Credit caps. However, the provisions of Act 413 specified that the Credits would be paid according to a multiple-fiscal-year schedule. Consequently, on August 30, 2017, the Department

issued a refund check to Gross, individually, for the Credit. The amount thereby paid to Gross was \$12,500.00. This amount represents the full amount of the Credit without including any interest.

On February 28, 2019, the First Circuit reversed the order certifying the class. The First Circuit held that Gross could not represent taxpayers whose claims for the Credit had actually been denied. *Gross v. State Through Louisiana Dep't of Revenue*, 2017-0572 (La. App. 1 Cir. 2/28/19), 273 So.3d 350 (“*Gross I*”). The Court then remanded the matter back to the 19<sup>th</sup> JDC to consider certification of a more restricted class.

While the litigation was ongoing, on March 26, 2019, the Louisiana Supreme Court issued its decision in *Ulrich v. Robinson*, 18-534 (La. 3/26/19), 282 So.3d 180. In *Ulrich*, the Court held that the Department’s eventual payment of the Credits in full mooted the *Ulrich* plaintiffs’ constitutional challenge to Act 135. In the wake of *Ulrich*, the Department moved for summary judgment in the instant Plaintiffs’ 19<sup>th</sup> JDC Suit. The Department argued to the 19<sup>th</sup> JDC that Gross’ claims were moot under *Ulrich*. However, the 19<sup>th</sup> JDC denied the Motion. The Department applied for supervisory writs, which application was denied. *Gross v. State through Louisiana Dep't of Revenue*, 2019-1536 (La. App. 1 Cir. 7/6/20), writ denied, 2020-00965 (La. 11/4/20); 2020 WL 3638783 (“*Gross II*”). The Department then sought writ of *certiorari* with the Louisiana Supreme Court, which was also denied.

2020-00965 (La. 11/4/20), 303 So.3d 642 (“*Gross III*”).

On September 23, 2021, Plaintiffs filed a renewed motion for class certification in the 19<sup>th</sup> JDC Suit. Therein, Plaintiffs modified the putative class to exclude taxpayers whose claims for the Credit had been denied. The 19<sup>th</sup> JDC certified the modified class on December 5, 2022. The Department again applied for supervisory writs.

The First Circuit granted the Department’s writ application. Prior to the First Circuit’s decision, however, on August 18, 2023, Plaintiffs filed their Class Action

Petition with the Board. On September 15, 2023, the First Circuit held that La. R.S. 47:1407, as it had been amended in 2019, divested the 19<sup>th</sup> JDC of jurisdiction over all matters related to state taxes and fees. *Gross v. State Through Louisiana Dep't of Revenue*, 2023-0142 (La. App. 1 Cir. 9/15/23), 376 So.3d 151, *reh'g denied* (Nov. 9, 2023) ("*Gross IV*"). The Court further held that the amendments retroactively vested said jurisdiction exclusively with this Board.

As mentioned above, the Plaintiffs' original Petition in this matter had already been filed with the Board. The Department responded to the instant Petition with Exceptions of Prescription, Mootness, Lack of Subject Matter Jurisdiction, No Cause of Action, No Right of Action, Lack of Procedural Capacity, and *Lis Pendens*. After a hearing, the Board issued Judgment with Reasons on May 2, 2024. In its ruling, the Board overruled the Exception of Lack of Subject Matter Jurisdiction, sustained the Exception of No Cause of Action with leave to amend, and deferred ruling on the remaining Exceptions pending amendment of the Petition.

In our reasons for sustaining the Exception of No Cause of Action, we stated that Plaintiffs' claims based on theories of negligence, conversion, and contract did not arise under the tax code. Further, we granted leave to amend in order for Plaintiffs to plead a cause, or causes, of action that arise under Louisiana's laws related to taxes and fees or pursuant to the Board's jurisdiction over claims against the state.

On June 3, 2024, Plaintiffs filed their First Amended and Supplemental Class Action Petition ("Amended Petition"). Therein, Plaintiffs added Claims Against the State under La. R.S. 47:1481 for delay damages based on detrimental reliance and statutory interest computed in accordance with La. R.S. 47:1624(A)(1)(a) and La. R.S. 47:6030(F). In addition, Plaintiffs added claims for declaratory judgment that the retroactive application of the 2019 amendments to La. R.S. 47:1407 is and was unconstitutional as to all Louisiana taxpayers who purchased and installed solar power systems in their residences before June 19, 2015. The Department



subsequently renewed its Exceptions of Prescription, Mootness, No Cause of Action, No Right of Action, and Lack of Procedural Capacity.

Prior to the hearing on the Department's renewed Exceptions, on January 1, 2025, 2024 3<sup>rd</sup> Ex. Sess. Act 5 took effect. Act 5 repealed La. R.S. 47:6030 in its entirety. Consequently, all of the Solar Credit provisions, including the provisions that applied fiscal year caps, curative payments, and the provisions related to interest, discussed *infra*, are now repealed. Nevertheless, Act 5, Section 4, states, "[t]he provisions of this Act shall be applicable to income tax periods beginning on or after January 1, 2025, and franchise tax periods beginning on or after January 1, 2026." Thus, the repeal of La. R.S. 47:6030 apparently does not apply to the 2015 individual income tax year at issue in Gross' claim. Accordingly, the Board now determines whether Plaintiffs Amended Petition can survive the Department's renewed Exceptions.

### **Discussion:**

#### **Mootness**

Louisiana courts will not decide abstract, hypothetical, or moot controversies, nor render advisory opinions with respect to such controversies. *Ulrich v. Robinson*, 2018-0534 (La. 3/26/19), 282 So.3d 180, 186. To avoid deciding abstract, hypothetical, or moot questions, cases submitted for adjudication must be justiciable, ripe for decision, and not brought prematurely. *Bankers Ins. Co. v. Donelon*, 2023-0871, p. 7 (La. App. 1 Cir. 3/22/24), 388 So.3d 411, 417. In relation to declaratory relief, "[a] 'justiciable controversy' connotes, in the present sense, an existing actual and substantial dispute, as distinguished from one that is merely hypothetical or abstract, and a dispute which involves the legal relations of the parties who have real adverse interests, and upon which the judgment of the court may effectively operate through a decree of a conclusive character." *St. Charles Parish Sch. Bd. v. GAF Corp.*, 512 So.2d 1165 (La. 1987) (quoting *Abbott v. Parker*, 259 La. 279, 249 So.2d 908 (La. 1971)). An issue is "moot" when a judgment or decree on that issue has been "deprived

of practical significance” or “made abstract or purely academic.” *Cat’s Meow, Inc. v. City of New Orleans Through Dept. of Finance*, 98-0601, p. 8 (La. 10/20/98), 720 So.2d 1186, 1193; *Perschall v. State*, 96-0322 (La. 7/1/97), 697 So.2d 240. In other words, a case is “moot” when a rendered judgment or decree can serve no useful purpose and give no practical relief or effect. *Id.* If the case is moot, then “‘there is no subject matter on which the judgment of the court can operate.’ ” *Id.* (quoting *St. Charles Parish Sch. Bd.*, 512 So.2d at 1171).

Furthermore a case may become moot while it is pending. *Ulrich*, p. 8, 282 So.3d at 186. A justiciable controversy must continue to exist throughout the course of the litigation, up to the moment of final disposition. *Cat’s Meow, Inc.*, p. 9, 720 So.2d at 1193. When a challenged article, statute, or ordinance is subsequently amended or expired, “mootness may result if the change corrects or cures the condition complained of or fully satisfies the claim.” *Id.*, p. 9, 720 So.2d at 1194. Also, if the new legislation was specifically intended to resolve the questions raised by the controversy, a court may find that the case or controversy is moot. *Id.* “In such a case, there is no longer an actual controversy for the court to address, and any judicial adjudication on the matter would be an impermissible advisory opinion.” *Id.*

Nevertheless, there are exceptions to the mootness doctrine. *Id.* Two such exceptions may apply when an allegedly unconstitutional statute is amended or repealed in an attempt to cure the alleged constitutional defects. These exceptions are the voluntary cessation doctrine and the collateral consequences doctrine. Here, the voluntary cessation exception can be ruled out because the Louisiana Supreme Court has already decided that it does not apply to the curative effects of Act 413. *Ulrich*, p. 11, 282 So.3d at 188. Further, in *Ulrich*, the Louisiana Supreme Court held that the collateral consequences doctrine did not apply to claimants whose sole claim for relief was a declaration that 2015 La. Act 131 is unconstitutional. *Ulrich*, p. 12, 282 So.3d at 188.

Therefore, the question now before the Board is whether Plaintiffs' purportedly consequential claims distinguish her case from *Ulrich*. The collateral consequences exception applies when claims for compensatory relief give the plaintiffs a concrete interest in the outcome of the litigation. For example, in *Cat's Meow, Inc.*, the taxpayers challenged the constitutionality of New Orleans' amusement tax and also asserted a claim for refund of said amusement taxes that they had paid under protest. The Court stated, "[w]e interpret the plaintiffs' assertion of standing to seek a refund as a compensatory claim based upon the former provisions of the City amusement tax, even if only *de minimis* relief may be had." *Cat's Meow*, p. 14, 720 So.2d at 1197 n. 17.

In *Ulrich*, the Court found that claims for the Credit were distinguishable from the claims in *Cat's Meow*. The Court stated that, "unlike the petitioners in *Cat's Meow, Inc.*, the plaintiffs' petition in this case does not assert a secondary claim for compensatory or other monetary relief based on 2015 La. Act 131. . . . In the absence of such a secondary claim, the collateral consequences exception to the mootness doctrine does not apply in this case." *Ulrich*, p. 13, 282 So.3d at 189. In dissent, Justice Hughes took the position that the constitutional issue was not moot because a delay in payment of a sum due would normally entitle the creditor to damages and interest.

Plaintiffs maintain that their claims are in the nature of the secondary claims that did not exist in *Ulrich*. The Board disagrees. Plaintiffs' contention is belied by the Court's statement in *Ulrich* that:

The plaintiffs contend that repayment of the tax credit over three or four years following the installation of the solar panels, without interest, placed them in a more onerous position than they would have been in had the tax credit been refunded as originally provided in La. Rev. Stat. 47:6030 prior to Act 131.

*Ulrich*, 2018-0534, p. 10, 282 So.3d at 187. The Louisiana Supreme Court held that the 19<sup>th</sup> JDC erred in improperly conflating the "constitutionality argument relative to Act 131's elimination of the tax credits with the concept of damages and a

consideration of whether the enactment of Act 413 made the plaintiffs whole.” *Id.* Moreover, the Court held that Act 413 “clearly reinstated the plaintiffs’ right to the full amount of the tax credit.” *Ulrich*, 2018-0534, p. 11, 282 So.3d at 187-188. Thus, under *Ulrich*, claims for delay damages and interest resulting from the deferral of the Credit at issue do not trigger the collateral consequences exception to the mootness doctrine.

In addition, the Department maintains that Plaintiffs cannot assert claims for interest under Louisiana tax law because of La. R.S. 47:6030(B)(1)(c)(v)(bb). When the Department issued the refund check to Gross, La. R.S. 47:6030(B)(1)(c)(v)(bb) established that interest on Solar Credits accrues “beginning ninety days from October first of the year which relates to the fiscal year credit cap from which the credit or installment of credit is paid.” Gross was paid out of the fiscal year 2017-2018 cap and received her full credit prior to October 1 of that fiscal year. Thus, according to the Department, and apparently under La. R.S. 47:6030(B)(1)(c)(v)(bb), Gross was not entitled to interest.

Plaintiffs responds by pointing out that La. R.S. 47:6030(B)(1)(c)(v)(bb) did not exist on February 8, 2016, when Gross filed her claim for the Credit. La. R.S. 47:6030(B)(1)(c)(v)(bb) was enacted as part of Act 413 and did not go into effect until June 26, 2017. When Gross filed her claim, the rate of interest on a Solar Credit refund claim would apparently have been controlled by La. R.S. 47:6030(F), which stated, in relevant part:

Notwithstanding any other provision of law to the contrary, any excess of allowable credit over the aggregate tax liabilities against which such credit may be applied, as provided in this Section, shall constitute an overpayment, as defined in R.S. 47:1621(A), and the secretary shall make a refund of such overpayment from the current collections of the taxes imposed by Chapter 1, Chapter 2, Chapter 2-A, Chapter 2-B, or Chapter 5 of Subtitle II of this Title, together with interest as provided in R.S. 47:1624. The right to a credit or refund of any such overpayment shall not be subject to the requirements of R.S. 47:1621(B). All credits and refunds, together with interest thereof, must be paid or disallowed within one year of receipt by the secretary of any such claim for refund or credit. Failure of the secretary to pay or disallow, in whole or in part, any claim for a credit or a refund shall entitle the aggrieved taxpayer to proceed with the remedies provided in R.S. 47:1625.



As the quoted provision states, overpayments resulting from the Credit were, apparently, to be paid with interest as provided in La. R.S. 47:1624. On the date Gross filed her claim and until July 1, 2016, La. R.S. 47:1624(A) provided, in relevant part:

Notwithstanding any other provision of law to the contrary, on all refunds or credits the secretary shall compute and allow as part of the refund or credit, interest at the annual rate established in R.S. 13:4202 from the date the return was due, the date the first return for that tax period was filed, or the date the tax was paid, whichever is later. An overpayment shall bear no interest if it is credited to the taxpayer's account.

As stated in the statute, interest would appear to have begun to accrue ninety days after the return was filed, the due date of the return, or the tax was paid, whichever was latest. Gross filed her return before the due date established by La. R.S. 47:103, "on or before the fifteenth day of May, following the close of the calendar year." Gross has not alleged that she paid tax that resulted in an overpayment after she filed her 2015 Return. Therefore, under La. R.S. 47:1624, interest would have begun accruing on her refund ninety days after her return was due. Because, May 15, 2016, was a Sunday, the due date rolled over to May 16, 2016. La. R.S. 47:1624(A)(3). Ninety days after that date was August 14, 2016. Interest apparently would have begun to accrue on that date.

Nevertheless, even these claims for interest do not distinguish the Plaintiffs here from the plaintiffs in *Ulrich*. As recited in the facts of *Ulrich*, the plaintiffs in that case had claimed the Credit on their 2015 Returns, filed in 2016, and were to receive an initial payment "as early as December 2017." Thus, the factual and statutory timeframe for Gross and the *Ulrich* plaintiffs were the same with respect to Act 413 and its effects on statutory interest on the Credit. Further, the Supreme Court also noted that the *Ulrich* plaintiffs had filed petitions with this Board under La. R.S. 47:1625, which were pending when the Supreme Court's decision was issued. The Department contends that compliance with La. R.S. 47:1625 is a mandatory prerequisite to claiming interest under La. R.S. 47:1624. While the Board does not



necessarily agree with that position,<sup>7</sup> it appears that the *Ulrich* plaintiffs may have been in a better position to claim interest under La. R.S. 47:1624 than Gross. Still, the Louisiana Supreme Court dismissed their claims as moot. Here, the Board is presented with the same relevant facts and law that controlled in *Ulrich*, and is bound to adhere to our Supreme Court's decision. Accordingly, the result for the instant plaintiffs must be the same as it was for the plaintiffs in *Ulrich*.

**Conclusion:**

Ultimately, the Board can find no way to distinguish the claims presently at issue in this case from the claims in *Ulrich*. As stated in the Board's previous ruling, Plaintiffs cannot state any causes of action under La. R.S. 47:1481 that arise under civilian codal principles. Further, after being afforded an opportunity to amend their Petition, Plaintiffs have failed to articulate any claims that have not already been mooted by the decision in *Ulrich*. Accordingly, the Board will dismiss this matter as moot. Because of this ruling, we do not reach the Department's Exceptions of No Cause of Action, Prescription, No Right of Action, or Lack of Procedural Capacity, and we will accordingly deny those Exceptions as moot.

**BATON ROUGE, LOUISIANA, THIS 7<sup>TH</sup> DAY OF MAY, 2025.**

**FOR THE BOARD:**



**JUDGE LISA WOODRUFF-WHITE (RET.)  
VICE-CHAIR, BOARD OF TAX APPEALS  
STATE OF LOUISIANA**

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<sup>7</sup> La. R.S. 47:1625 provides for appeals to the Board from the disallowance of a refund or credit. La. R.S. 47:1624 establishes interest on overpayments notwithstanding any laws to the contrary. Nothing in La. R.S. 47:1624 states that interest on overpayments is only permitted for taxpayers who appeal from the disallowance of a credit under La. R.S. 47:1625.