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Trunkline LNG Co., LLC v. Calcasieu Parish School System

Court of Appeal of Louisiana, Third Circuit - April 13, 2016 - So.3d - 2016 WL 1445938 - 2015-1062 (La.App. 3 Cir. 4/13/16)

Taxpayer appealed decision of the Board of Tax Appeals reducing amount of refund of taxpayer's overpayment of sales taxes to parish school board.

The Court of Appeal held that:

- Taxpayer was not entitled to set off overpayment from some months against deficiency in other months, and
- Taxpayer was not entitled to call school board employee as a witness.

Taxpayer that was originally assessed sales tax excessively in some months and deficiently in others was not entitled to set off what it owed for months in which it was deficient with refund to which it was entitled for months in which it had overpaid, but was instead required to pay interest in amount of 15% for months it was deficient and was entitled to interest of 2–3% for months in which it had overpaid.

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