The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Curry Lann.

DIGEST

SB 364 Original 2022 Regular Session Reese

Present law (R.S. 47:1837) provides for the duties of the Louisiana Tax Commission and authorizes the tax commission to amend and revise rules and regulations containing minimum standards of assessment and appraisal performance in accordance with the Administrative Procedure Act.

Proposed law retains present law.

Proposed law requires the tax commission to post a notice of proposed rulemaking advising all interested persons of the process to submit data, views, comments, or arguments on the website of the commission.

Present law requires oversight of tax commission rulemaking by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means and authorizes the tax commission to use emergency rulemaking procedures when necessary.

Proposed law retains present law but requires the tax commission to comply with additional notice requirements set forth in proposed law.

Effective August 1, 2022.

(Amends R.S. 47:1837(G)(1) and (3))