

---

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

Ritchie

HB No. 301

**Abstract:** Transfers the La. Tax Commission from the Dept. of Revenue to the office of the governor, division of administration, and further grants the La. Tax Commission the authority to perform its own budgetary, procurement, and general accounting and management functions.

Present law places the La. Tax Commission as an agency under the general supervision of the Dept. of Revenue with respect to its operations in the manner provided by present law (R.S. 36:801).

Proposed law transfers the La. Tax Commission to the office of the governor, division of administration, and further grants the commission autonomy with respect to budgetary, procurement, and general accounting and management functions relative to its operations in the manner provided by present law (R.S. 36:801.1).

(Amends R.S. 36:801(intro. para.) and 801.1(A); Adds R.S. 36:4(B)(18); Repeals R.S. 36:459(D))

### Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill.

1. Transferred the La. Tax Commission from the Dept. of Revenue to the office of the governor.
2. Changed the effectiveness of proposed law from July 1, 2010, to becoming effective upon the enactment and effectiveness of HB No. 300 of the 2010 R.S., which bill authorized the commission to collect a fee for the assessment of certain public service properties.

### House Floor Amendments to the engrossed bill.

1. Specified that the Tax Commission shall be placed within the office of the governor, division of administration.

2. Deleted provision making effectiveness of the Act contingent on the passage of House Bill No. 300 of this 2010 R.S.