

ACT No. 551

2016 Regular Session

HOUSE BILL NO. 608

BY REPRESENTATIVE ADAMS

1 AN ACT

2 To amend and reenact R.S. 47:1838(1), relative to fees levied by the Louisiana Tax
3 Commission; to increase the rate of the fee for the assessment of public service
4 properties for a certain period of time; to provide for an effective date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1838(1) is hereby amended and reenacted to read as follows:

8 §1838. Fees

9 The tax commission is hereby authorized on an interim basis for the period
10 beginning on July 1, 2014, and ending on June 30, 2018, to levy and collect the
11 following fees in connection with services performed by the commission:

12 (1) A fee for the assessment of public service properties, ~~at the rate of one-~~
13 ~~hundredth of one percent of the assessed value of such properties~~ to be paid by each
14 public service property which pays ad valorem taxes: at the following rates:

15 (a) For the period beginning on July 1, 2014, and ending on June 30, 2016,
16 one hundredth of one percent of the assessed value of the property.

17 (b) For the period beginning on July 1, 2016, and ending on June 30, 2018,
18 four hundredths of one percent of the assessed value of the property.

19 * * *

1 Section 2. This Act shall become effective on July 1, 2016; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1, 2016,
3 or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____