

2018 Regular Session

SENATE BILL NO. 93

BY SENATOR MIZELL

TAX/AD VALOREM. Exempts volunteer fire departments from having their ad valorem taxes decreased to fund certain statutory allocations. (gov sig)

1 AN ACT

2 To enact Part XIII of Chapter 6 of Title 33 of the Louisiana Revised Statutes of 1950, to be
3 comprised of R.S. 33:3111, relative to funding of volunteer fire departments; to
4 provide for allocation of ad valorem taxes to volunteer fire departments; to specify
5 that this allocation may not be reduced by allocations to certain other entities; to
6 provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Part XIII of Chapter 6 of Title 33 of the Louisiana Revised Statutes of
9 1950, comprised of R.S. 33:3111, is hereby enacted to read as follows:

10 **PART XIII. FUNDING OF VOLUNTEER FIRE DEPARTMENTS**

11 **§3111. Allocation of taxes to volunteer fire departments; reduction prohibited**

12 **Notwithstanding any other provision of law to the contrary, the ad**
13 **valorem tax contributions established pursuant to R.S. 11:82 shall not reduce**
14 **the ad valorem tax proceeds available to a volunteer fire department. Nothing**
15 **in this Section shall be applied to reduce the amount of ad valorem tax**
16 **contributions due and payable pursuant to R.S. 11:82.**

17 Section 2. This Act shall become effective upon signature by the governor or, if not

1 signed by the governor, upon expiration of the time for bills to become law without signature
 2 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 3 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 4 effective on the day following such approval.

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

DIGEST

SB 93 Original 2018 Regular Session Mizell

Present constitution requires the legislature to determine dedicated taxes required for the sound actuarial maintenance of certain Louisiana public retirement systems.

Present law requires a certain percentage of ad valorem taxes shown to be collectible by the tax rolls of certain parishes to be contributed to certain state and statewide retirement systems, as follows:

- (1) Assessors' Retirement Fund - 1% for Orleans Parish; 0.25% for all others.
- (2) Clerks' of Court Retirement and Relief Fund - 0.5% for Orleans Parish; 0.25% for all others.
- (3) Municipal Employees' Retirement System - 0.25% for all parishes except Orleans.
- (4) Parochial Employees' Retirement System - 0.25% for all parishes except Orleans and East Baton Rouge.
- (5) Sheriffs' Pension and Relief Fund - 0.5%.
- (6) District Attorneys' Retirement System - 0.2%.
- (7) Registrars' of Voters Employees' Retirement System - 0.0625%.
- (8) Teachers' Retirement System of Louisiana - 1% for all parishes except Orleans.

Proposed law retains present law and specifies that the allocation of ad valorem taxes to these retirement systems pursuant to present law shall not reduce the ad valorem taxes allocated to volunteer fire departments.

Proposed law provides that nothing in proposed law shall reduce the amount of money the retirement systems receive pursuant to present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 33:3111)