
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)]

HCR 3 Engrossed

2019 Regular Session

Edmonds

Present LAC provides that each local governmental authority who receives a millage, the school board, and the sheriff may review the proposed ad valorem tax exemption application provided by the Louisiana Board of Commerce and Industry.

Proposed LAC provides that each parish shall create a centralized local review board for the purpose of reviewing ad valorem tax exemption applications.

Proposed LAC provides that the local review board be comprised of the following members:

- (1) The president of the parish governing authority or the chief elected member of the municipality in which the project is located.
- (2) The sheriff of the parish in which the project is located.
- (3) The president of the parish school board.

Present LAC provides that upon the Louisiana Board of Commerce and Industry's approval of an application, Louisiana Economic Development (LED) transmits a copy of the application to each local governmental authority and the local tax assessor.

Proposed LAC provides that upon the Louisiana Board of Commerce and Industry's approval of an application LED transmits a copy of the application to the parish president acting as a liaison to the local review board. The parish president then disburses the application to the other members of the local board.

Present LAC does not require any local governmental authority receiving a millage, the school board, or the sheriff to review a proposed ad valorem tax exemption application; however, failure to review an application after 30 days notice results in automatic approval.

Proposed LAC mandates that the local board shall review each industrial ad valorem tax exemption application, hold a public meeting, and provide a recommendation within 60 days of notice from the Louisiana Board of Commerce and Industry.

Proposed LAC requires the local review board to approve an application by a majority vote in order for an application to be approved.

Present LAC requires local governmental entities in each parish to make best efforts to develop reasonable guidelines for application approval and/or denial.

Proposed LAC mandates that within 30 days of the promulgation of these proposed amended rules, the local review board shall establish guidelines for application approval or denial. Proposed LAC also mandates that the local review board post a copy of the rules on the parish governing authority's website within three business days of promulgation.

Proposed LAC also amends Present LAC incorporating the newly created local review board.

(Amends LAC 13:I.503(E)(4) and (H), 513(B), and 529(C))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Commerce to the original bill:

1. Make technical changes.
2. Require the local review board to hold a public meeting within the sixty-day notice period during which the board is required to review the application and provide a recommendation.