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DIGEST

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HB 94 Original

2021 Regular Session

Fontenot

**Abstract:** Continues authority of the La. Tax Commission to impose fees for the assessment of public service, insurance company, and financial institution properties, through June 30, 2026.

Present law authorizes the La. Tax Commission to impose fees for the assessment of public service, insurance company, and financial institution properties. The fee amounts authorized for the period beginning July 1, 2018, and ending June 30, 2022, are:

- (1) .0004% for public service properties
- (2) .0003% for insurance companies
- (3) .0003% for financial institutions

Proposed law changes present law by extending the authority for imposition of the fee imposed by the La. Tax Commission from July 1, 2018, through June 30, 2022 to July 1, 2021, through June 30, 2026.

Effective July 1, 2021.

(Amends R.S. 47:1838(intro. para.))