HOUSE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 562 by Representative Bourriaque

1 AMENDMENT NO. 1

- 2 On page 1, delete line 3 in its entirety and insert "and (E)(5), 1402(E)(1) and (2), 1404, 1406,
- 3 and 1418(7)(d), to enact R.S. 47:338.223 and 1483(A)(2) and (3), and to repeal R.S. 4 47:340(I), relative to the administration"
- 5 AMENDMENT NO. 2
- 6 On page 1, at the end of line 12 insert the following:

7 "to provide for employees of the Board of Tax Appeals; to provide for certain
8 Board of Tax Appeals employee salaries; to provide for expenditures for the Board
9 of Tax Appeals; to provide for definitions; to provide for the collection of occupancy
10 taxes; to provide for the payment of Board of Tax Appeals judgments;"

11 AMENDMENT NO. 3

12 On page 1, delete line 17 in its entirety and insert "1402(E)(1) and (2), 1404, 1406, and 13 1418(7)(d) are hereby amended and reenacted and R.S. 47:338.223 and 1483(A)(2) and (3)

- 14 are hereby enacted to read as follows:"
- 15 AMENDMENT NO. 4
- 16 On page 3, between lines 19 and 20 insert the following:

17	<u>\$338.223.</u> Collection and administration of occupancy taxes
18	A. All occupancy taxes administered or collected by the secretary of the
19	Department of Revenue shall be subject to the provisions of Chapter 18 of this
20	Subtitle.
21	B. All taxes levied pursuant to this Part may be collected as provided for in
22	this Chapter and shall be subject to review pursuant to the provisions of this Chapter.
23	C. Any request for a refund of tax that was paid but not actually due shall be
24	made in accordance with the provisions of this Chapter."

- 25 <u>AMENDMENT NO. 5</u>
- 26 On page 4, delete line 27 in its entirety and insert the following:

"(2) A member who has served on the board for more than two and one-half
terms occurring within three consecutive terms shall be ineligible for reappointment
to the board until at least two years from the last day of his last appointment.
However, a member may be reappointed notwithstanding any other provision of law
to the contrary, if nominated pursuant to Subsection D of this Section, and service
pursuant to that Subsection is not counted for the purposes of any term or service
limitation.
* * * *

35 §1404. Employees of the board

<u>A.</u> The board shall appoint as its principal assistant a secretary-clerk <u>clerk</u>
 who shall be custodian of its files and records, and one private secretary who may
 also be the stenographer-reporter for the board. The board shall also appoint any
 other employees necessary for the performance of the functions herein delegated.

1 B.(1) The board shall fix the salaries of the secretary-clerk, clerk and any 2 stenographer-reporter and. 3 (2) The board shall fix the salaries of other employees pursuant to 4 administrative rules. 5 6 §1406. Expenditures 7 A. The board is authorized to make such expenditures (including expenditures for personal services and for, law books, books of reference, and 8 9 periodicals), as may be necessary to efficiently execute the functions vested in the 10 board. All Subject to the provisions of this Subtitle related to the Local Tax 11 Division, the expenditures of the board shall be allowed and paid; out of any monies 12 appropriated for the purposes of the board. Any item funded pursuant to a written agreement for a particular service shall be included in any budget request or 13 14 recommendation to the full extent of the funding provided for under the agreement. 15 B. The board's self-generated revenue from local cases filed with the board 16 pursuant to the provisions of the Uniform Local Sales Tax Code shall be expended 17 exclusively for the purposes of its Local Tax Division, and may be retained by the 18 board and carried forward for such purposes. * 19 20 §1418. Definitions 21 For purposes of this Chapter, except when the context requires otherwise, the words and expressions defined in this Section shall have the following meanings: 22 23 * 24 (7) "State collector" means any of the following: 25 26 (d) Any other collector of state taxes or fees, or any other state agency where 27 an agency action is appealable to the board or is related to state taxes or fees, 28 including contracts. 29 30 §1483. Payment of approved claims 31 A. 32 33 (2) If the board approves a claim for an amount less than the amount claimed 34 by the claimant, the board shall submit the new amount to the claimant. 35 (a) If the claimant accepts the new amount, the claim shall be approved as a 36 judgment pursuant to the provisions of Paragraph (1) of this Subsection. 37 (b) If the claimant does not accept the new amount the claim shall be denied. 38 (c) Any denied claim shall be subject to the prohibitions provided for in R.S. 39 47:1486. No other cause of action shall be maintained before the board or any court 40 for a claim that has been approved and has been paid pursuant to the provisions of 41 this Part. 42 (3)(a) Any amount agreed upon by both parties in a stipulated or consent 43 judgment shall be submitted to the board pursuant to Paragraph (1) of this 44 Subsection. 45 (b) Any stipulated or consent judgment submitted jointly by the claimant or 46 counsel of the claimant and counsel appointed to represent the state of Louisiana not 47 exceeding one hundred thousand dollars shall be paid in the same manner as 48 provided for in Paragraph (B)(1) of this Section during the forty-five day period after 49 the last day of the fiscal year, to the extent funds are available after payment of all 50 other approved judgments for the fiscal year pursuant to Paragraph (B)(1) of this 51 Section.

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