

2022 Regular Session

SENATE BILL NO. 364

BY SENATOR REESE

TAX/AD VALOREM. Provides for the rulemaking authority of the Louisiana Tax Commission. (8/1/22)

1 AN ACT

2 To amend and reenact R.S. 47:1837(G)(3), relative to the Louisiana Tax Commission; to  
3 provide for notice requirements for emergency rulemaking; and to provide for related  
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1837(G)(3) is hereby amended and reenacted to read as follows:

7 §1837. Duties and responsibilities

8 \* \* \*

9 G. \* \* \*

10 (3)(a) Tax commission rulemaking shall be subject to oversight by the Senate  
11 Committee on Revenue and Fiscal Affairs and the House Committee on Ways and  
12 Means. Notwithstanding any provision of law to the contrary **and subject to the**  
13 **provisions of this Paragraph**, the tax commission may use emergency rulemaking  
14 procedures when necessary for effective administration of ad valorem taxes.

15 **(b) The tax commission shall post the current draft of any proposed**  
16 **emergency rule on the commission's website at least sixty days before the**  
17 **publication of the final version of the emergency rule in the Louisiana Register**

1           **and shall provide for the submission of comments. All comments received**  
 2           **within thirty days of the posting of the draft emergency rule shall be reviewed**  
 3           **and considered by the commission. The commission may revise the draft before**  
 4           **the final version of the emergency rule is submitted to the Office of the State**  
 5           **Register. The provisions of this Subparagraph shall not apply to statewide**  
 6           **advisories issued by the commission.**

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

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DIGEST

SB 364 Engrossed

2022 Regular Session

Reese

Present law (R.S. 47:1837) provides for the duties of the Louisiana Tax Commission and authorizes the tax commission to amend and revise rules and regulations containing minimum standards of assessment and appraisal performance in accordance with the Administrative Procedure Act.

Proposed law retains present law.

Present law requires oversight of tax commission rulemaking by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means and authorizes the tax commission to use emergency rulemaking procedures when necessary.

Proposed law retains present law but requires the tax commission to comply with additional notice requirements set forth in proposed law.

Proposed law requires the tax commission to post the current draft of any proposed emergency rule on the commission's website at least 60 days before the publication of the final version of the emergency rule in the Louisiana Register and to provide for the submission of comments.

Proposed law requires all comments received within 30 days of the posting of the draft emergency rule to be reviewed and considered by the commission.

Proposed law authorizes the commission to revise the draft before the final version of the emergency rule is submitted to the Office of the State Register.

Proposed law excludes statewide advisories issued by the commission from the provisions of proposed law.

Effective August 1, 2022.

(Amends R.S. 47:1837(G)(3))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Removes provision requiring the tax commission to post a notice of proposed rulemaking advising all interested persons of the process to submit data,

views, comments, or arguments on the website of the commission.

2. Requires the tax commission to post the current draft of any proposed emergency rule on the commission's website at least 60 days before the publication of the final version of the emergency rule in the Louisiana Register.
3. Adds provisions relative to the submission of comments and the emergency rule process and excludes statewide advisories issued by the commission from the provisions of proposed law.
4. Provides for technical changes.