
SENATE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 193 by Senator Cathey

1 AMENDMENT NO. 1

2 On page 1, line 16, after "Parish" and before ";" insert "**as provided in Subparagraph (b)**
3 **of this Paragraph**"

4 AMENDMENT NO. 2

5 On page 2, delete lines 3 through 9 in their entirety and insert the following:

6 **"(b)(i) The Louisiana Tax Commission shall promulgate regulations**
7 **establishing an allocation methodology for the implementation of this**
8 **Paragraph. The regulation shall be promulgated in accordance with the**
9 **Administrative Procedure Act and shall be published no later than September**
10 **30, 2023.**

11 **(ii) In establishing the allocation methodology, the Louisiana Tax**
12 **Commission shall consider the miles of all company track and rolling stock**
13 **within parishes compared to the total amount of miles of company track and**
14 **rolling stock within Louisiana among other relevant information.**

15 **(c) The Louisiana Tax Commission shall annually report the amount of**
16 **the total assessed value to each parish subject to the provisions of this**
17 **Paragraph based upon the allocation methodology established by regulation.**

18 **(d) Each parish shall annually prepare a tax bill for the amount of the**
19 **assessed value that is allocated to the parish by the Louisiana Tax Commission**
20 **and shall send a copy of the tax bill to East Baton Rouge Parish no later than**
21 **fourteen days after the parish's tax rolls are certified. Failure to provide East**
22 **Baton Rouge Parish a copy of the tax bill may result in forfeiture of the taxes**
23 **due.**

24 **(e) East Baton Rouge Parish shall prepare and send a single tax bill for**
25 **each taxpayer that is inclusive of the total amount due to be remitted to all**
26 **Louisiana parishes.**

27 **(f) East Baton Rouge Parish shall annually remit property taxes collected**
28 **by the parish in accordance with this Paragraph."**

29 AMENDMENT NO. 3

30 On page 2, line 10, change "(c)" to "(g)"