

SENATE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 279 by Representative Adams

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact"delete the remainder of the line and insert "R.S.
3 47:1837.1(A)(2), (F), and (G) and to enact R.S. 47:1837.1(A)(3), relative to Louisiana Tax"

4 AMENDMENT NO. 2

5 On page 1, line 10, after "Section 1."delete the remainder of the line and insert "R.S.
6 47:1837.1(A)(2), (F), and (G) are hereby amended and reenacted and R.S. 47:1837.1(A)(3)
7 is hereby enacted to read as"

8 AMENDMENT NO. 3

9 On page 1, between lines 12 and 13, insert the following:

10 "A.(1) * * *
11 (2) The database shall be comprised of information from assessment rolls of
12 ~~parishes participating in the program as provided for in this Section, utilizing the~~
13 ~~assessment rolls submitted to the tax commission under R.S. 47:1993(A). Such~~
14 ~~parishes participating in the program~~ Assessors shall submit their tax assessment
15 rolls to the Louisiana Tax Commission in electronic form or in a format designated
16 by the Louisiana Tax Commission for viewing and inspection. The database with
17 the tax assessment information from such parishes shall be published on the Internet
18 for public inspection by December first. The ad valorem tax assessment database
19 shall not include any tax assessment information which is deemed confidential or
20 designated as confidential by an assessor under any other provision of law.
21 (3) The Louisiana Tax Commission shall promulgate rules for the submission
22 of assessment rolls and for the designation of confidential information in an
23 assessment roll submitted to the Louisiana Tax Commission by an assessor pursuant
24 to this Section."

25 AMENDMENT NO. 4

26 On page 1, delete lines 14 through 17 in their entirety and insert the following:

27 "F.(1)(a) The For purposes of any assessment information submitted to the
28 Louisiana Tax Commission prior to January 1, 2024, the Louisiana Tax Commission
29 shall not sell, lease, rent, or otherwise convey or transfer to any individual or other
30 entity for use in a business any current-year current-year information received by it
31 pursuant to the provisions of this Section.
32 (b) For purposes of any assessment information submitted to the Louisiana
33 Tax Commission on or after January 1, 2024, the Louisiana Tax Commission may
34 convey or transfer to any individual or other entity for use in a business any current-
35 year information received by it pursuant to the provisions of this Section."

36 AMENDMENT NO. 5

37 On page 2, between lines 2 and 3, insert the following:

38 "(3) The Louisiana Tax Commission shall not sell, lease, rent, or otherwise
39 convey or transfer to any individual or other entity any information which is deemed
40 confidential or which has been designated as confidential by an assessor under any
41 provision of law."

1 AMENDMENT NO. 6

2 On page 2, delete lines 3 through 7 in their entirety and insert the following:

3 "G.(1) For purposes of any assessment information submitted to the
4 Louisiana Tax Commission prior to January 1, 2024 and upon ~~Upon~~ request, the
5 Louisiana Tax Commission may convey or transfer to any taxpayer, in electronic
6 form, historical information held by the commission pursuant to the provisions of
7 this Section and viewable from the commission's website, which information is at
8 least one year old at the time of the request.

9 (2) For purposes of any assessment information submitted to the Louisiana
10 Tax Commission on or after January 1, 2024 and upon request, the Louisiana Tax
11 Commission shall convey or transfer to any taxpayer, in electronic form, historical
12 information held by the commission pursuant to the provisions of this Section and
13 viewable from the commission's website."

14 AMENDMENT NO. 7

15 On page 2, after line 7, insert the following:

16 "Section 2. This Act shall be effective on January 1, 2024."