

GREEN SHEET REDIGEST

HB 279

2023 Regular Session

Adams

**TAX COMMISSION, STATE. Provides relative to conveying by the La. Tax Commission of ad valorem tax assessment information it receives from local assessors.**

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DIGEST

Present law provides for a statewide ad valorem tax assessment database to be created and maintained by the La. Tax Commission, referred to hereafter as the "commission". Provides that the database shall comprise information from the ad valorem tax assessment rolls of all La. parishes and that the commission shall make certain information from the database available to the public on an internet website. Proposed law retains present law.

Present law prohibits the commission from selling, leasing, renting, or otherwise conveying or transferring to any person or entity for use in a business any current-year information received pursuant to present law. Proposed law amends this prohibition in order to authorize the commission to convey or transfer for use in a business any such current-year information submitted to it on or after January 1, 2024, except for information concerning public service properties as defined in present law (R.S. 47:1851).

Present law authorizes the commission, upon request of any taxpayer, to convey or transfer electronically to the taxpayer historical information held pursuant to present law and viewable from the commission's website, which information is at least one year old at the time of the request. Proposed law repeals the condition relating to the recency of the information at the time of the request, thereby authorizing the commission to convey or transfer electronically to any taxpayer, upon request, any such historical information for submissions to the Louisiana Tax Commission on or after January 1, 2024.

Present law prohibits including any tax information which is deemed confidential under any other provision of law in the tax assessment database.

Proposed law additionally prohibits including tax information designated as confidential by the assessor who submitted assessment rolls to the Louisiana Tax Commission.

Proposed law requires the Louisiana Tax Commission to promulgate rules for the submission of assessment roles and for the designation of confidential information in as assessment roll submitted to the Louisiana Tax Commission.

Effective January 1, 2024.

(Amends R.S. 47:1837.1(A)(2), (F) and (G); adds R.S. 47:1837.1(A)(3))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Revises proposed law to prohibit the La. Tax Commission from selling, leasing, renting, or otherwise conveying or transferring to any individual or other entity for use in a business any current-year information concerning public service properties, as defined in present law, received by it pursuant to present law.

Summary of Amendments Adopted by Senate

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

1. Prohibits including tax information in the database which is designated confidential by the assessor that submitted the assessment roll to the Louisiana Tax Commission.
2. Requires the Louisiana Tax Commission to promulgate rules for the submission of assessment rolls and for the designation of confidential information by the assessor in an assessment roll submitted.
3. Provides an effective date of January 1, 2024.
4. Makes technical changes.