

HOUSE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 5 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, line 2, after "and reenact" delete "R.S. 47:1857(B)(1) and (2)," and insert "R.S.
3 47:1431(E), 1857(B)(1) and (2),"

4 AMENDMENT NO. 2

5 On page 1, line 4, after "valorem taxes;" and before "to provide for the security" insert "to
6 provide for the filing of a petition with the Board of Tax Appeals;"

7 AMENDMENT NO. 3

8 On page 1, line 12, after "Section 1." delete "R.S. 47:1857(B)(1) and (2)," and insert "R.S.
9 47:1431(E), 1857(B)(1) and (2),"

10 AMENDMENT NO. 4

11 On page 1, between lines 14 and 15, insert the following:

12 §1431. Filing of petition

13 * * *

14 E.(1) Any collector, taxpayer, or other aggrieved party may file a petition or
15 pleading with the board concerning any matter provided for pursuant to R.S.
16 47:1407(3) or other applicable law, **including a rule for bond or other security as**
17 **provided by law.**

18 (2) The Louisiana Uniform Local Sales Tax Board may file an action for
19 uniformity pursuant to R.S. 47:337.101 in the same manner as a local collector.

20 **(3) The provisions of Subtitle III of this Title concerning district courts**
21 **shall apply to the Board and its Local Tax Division in the same manner as for**
22 **a district court.**

23 * * *"