HOUSE COMMITTEE AMENDMENTS
2023 Regular Session
Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 5 by Senator Allain

AMENDMENT NO. 1

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

AMENDMENT NO. 2

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

AMENDMENT NO. 3

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

AMENDMENT NO. 4

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

"§1431. Filing of petition

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

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

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

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CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.