

## HOUSE SUMMARY OF SENATE AMENDMENTS

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

### Synopsis of Senate Amendments

1. Revises present law relative to the ad valorem tax assessment database of the La. Tax Commission ("commission") to prohibit inclusion in the database of any assessment information which is deemed confidential or designated as confidential by an assessor under any provision of present law.
2. Requires the commission to promulgate rules for submission of assessment rolls to the commission and for designation of confidential information in those rolls.
3. Revises present law and proposed law to provide that for purposes of any assessment information submitted to it prior to Jan. 1, 2024, the commission shall not sell, lease, rent, or otherwise convey or transfer to any individual or other entity for use in a business any current-year information received pursuant to present law.
4. Provides that for purposes of any assessment information submitted to it on or after Jan. 1, 2024, the commission may convey or transfer to any individual or other entity for use in a business any current-year information received pursuant to proposed law.
5. Prohibits the commission from selling, leasing, renting, or otherwise conveying or transferring to any individual or other entity any information which is deemed confidential or which has been designated as confidential by an assessor under any provision of present law.
6. Revises present law and proposed law to provide that for purposes of any assessment information submitted to it prior to Jan. 1, 2024, and upon request, the commission may convey or transfer to any taxpayer, in electronic form, historical information held by the commission 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.
7. Provides that for purposes of any assessment information submitted to it on or after Jan. 1, 2024, and upon request, the commission shall convey or transfer to any taxpayer, in electronic form, historical information held by the commission pursuant to proposed law and viewable from the commission's website.
8. Provides that proposed law becomes effective on Jan. 1, 2024.

### Digest of Bill as Finally Passed by Senate

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 revises present law to prohibit inclusion in the database of any assessment information which is deemed confidential or designated as confidential by an assessor under

any provision of present law.

Proposed law requires the commission to promulgate rules for submission of assessment rolls to the commission and for designation of confidential information in those rolls.

Proposed law revises present law to provide that for purposes of any assessment information submitted to it prior to Jan. 1, 2024, the commission shall not sell, lease, rent, or otherwise convey or transfer to any individual or other entity for use in a business any current-year information received pursuant to present law.

Proposed law provides that for purposes of any assessment information submitted to it on or after Jan. 1, 2024, the commission may convey or transfer to any individual or other entity for use in a business any current-year information received pursuant to proposed law.

Proposed law prohibits the commission from doing any of the following:

- (1) Selling, leasing, renting, or otherwise conveying or transferring to any individual or other entity any information which is deemed confidential or which has been designated as confidential by an assessor under any provision of present law.
- (2) 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 or proposed law.

Proposed law provides that for purposes of any assessment information submitted to it prior to Jan. 1, 2024, and upon request, the commission may convey or transfer to any taxpayer, in electronic form, historical information held by the commission 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 provides that for purposes of any assessment information submitted to it on or after Jan. 1, 2024, and upon request, the commission shall convey or transfer to any taxpayer, in electronic form, historical information held by the commission pursuant to proposed law and viewable from the commission's website.

Effective Jan. 1, 2024.

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