

**SENATE COMMITTEE AMENDMENTS**

2024 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 191 by Senator Reese

1 AMENDMENT NO. 1

2 On page 1, line 2 after "R.S. 47:302(K)(7)(b)," delete the remainder of the line and insert  
3 "1402(E)(1), 1403(A)(5) and (B)(4), 1417(C)(3), and 1565(C)(2),"

4 AMENDMENT NO. 2

5 On page 2, between lines 9 and 10, insert the following:

6  
7 "§1402. Membership of board; qualifications; appointment; term; vacancy;  
8 salary

9 \* \* \*

10 E. (1) Notwithstanding any provision of law to the contrary, a board  
11 member shall continue to serve until a successor has been appointed. No  
12 member may be removed except by induction into office of a successor, duly  
13 appointed and qualified pursuant to this Section, upon expiration of a term  
14 of office or for good cause shown, which shall be subject to judicial review;  
15 **provided that good cause shall mean those causes enumerated for**  
16 **removal by suit pursuant to Article X, Section 25 of the Constitution of**  
17 **Louisiana, or its successor.**

18 \* \* \*

19 AMENDMENT NO. 3

20 On page 2, between lines 27 and 28, insert the following:

21 "§1417. Recusal; board members

22 \* \* \*

23 C.

24 \* \* \*

25 (3) Upon entry of an order of recusal concerning ~~the board member presiding~~  
26 ~~over~~ a case in the Local Tax Division, the case shall be reassigned to be  
27 heard **by an ad hoc judge appointed by the supreme court pursuant to**  
28 **R.S. 47:1403(A)(5) with any other board member eligible for that**  
29 **appointment** in accordance with Paragraph (2) of this Subsection, or, upon  
30 a joint motion of all parties it may either be heard pursuant to Paragraph (1)  
31 of this Subsection or be transferred to the district court of proper venue.

32 \* \* \*

33 AMENDMENT NO. 4

34 On page 3, line 21, after "**Appeals**" and before "**receipt**" delete "**following**" and insert  
35 "**within thirty days of**"

36 AMENDMENT NO. 5

37 On page 4, at the beginning of line 1, delete "**agreed**"

38 AMENDMENT NO. 6

39 On page 4, at the end of line 6, insert "**Any refund authorized by this Subparagraph**  
40 **shall be additionally limited to any amount actually collected by the secretary that**  
41 **was not actually due considering a redetermination made pursuant to this**  
42 **Subsection due to the petition filed pursuant to this Paragraph.**"