

2024 Regular Session

HOUSE BILL NO. 405

BY REPRESENTATIVE EMERSON

SUNSET LAW: Re-creates the Department of Revenue

1 AN ACT

2 To enact R.S. 49:191(2)(b) and to repeal R.S. 49:191(12)(e), relative to the Department of  
3 Revenue, including provisions to provide for the re-creation of the Department of  
4 Revenue and the statutory entities made a part of the department by law; to provide  
5 for the effective termination date for all statutory authority for the existence of such  
6 statutory entities; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Pursuant to R.S. 49:193, the Department of Revenue and the statutory  
9 entities made a part of the department by law shall be re-created effective June 30, 2024, and  
10 all statutory authority therefor is continued in accordance with the provisions of Part XII of  
11 Chapter 1 of Title 49 of the Louisiana Revised Statutes of 1950.

12 Section 2. All statutory authority for the existence of the Department of Revenue and  
13 the statutory entities made a part of the department as re-created by Section 1 of this Act  
14 shall cease as of July 1, 2029, pursuant to R.S. 49:191. However, the Department of  
15 Revenue may be re-created prior to such date in accordance with the provisions of Part XII  
16 of Chapter 1 of Title 49 of the Louisiana Revised Statutes of 1950.

17 Section 3. The provisions of R.S. 49:193 are hereby superseded to the extent that  
18 those provisions are in conflict with the provisions of this Act.

19 Section 4. R.S. 49:191(2)(b) is hereby enacted to read as follows:

1 §191. Termination of legislative authority for existence of statutory entities;  
2 phase-out period for statutory entities; table of dates

3 Notwithstanding any termination dates set by any previous Act of the  
4 legislature, the statutory entities set forth in this Section shall begin to terminate their  
5 operations on July first of each of the following years, and all legislative authority  
6 for the existence of any statutory entity, as defined in R.S. 49:190, shall cease as of  
7 July first of the following year, which shall be the termination date:

8 \* \* \*

9 (2) July 1, 2028:

10 \* \* \*

11 (b) The Department of Revenue and all statutory entities made a part of the  
12 department by law.

13 \* \* \*

14 Section 5. R.S. 49:191(12)(e) is hereby repealed in its entirety.

15 Section 6. This Act shall become effective on June 30, 2024; if vetoed by the  
16 governor and subsequently approved by the legislature, this Act shall become effective on  
17 June 30, 2024, or on the day following such approval by the legislature, whichever is later.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 405 Reengrossed

2024 Regular Session

Emerson

**Abstract:** Re-creates the Department of Revenue.

Present law known commonly as the sunset law provides that the Dept. of Revenue and all the statutory entities made a part of that department by law shall begin to terminate their operations on July 1, 2024, and that all legislative authority for such entities shall cease as of July 1, 2025, unless the legislature enacts a bill authorizing the re-creation of the department and its statutory entities prior thereto.

Proposed law provides for the general re-creation of the Dept. of Revenue and its statutory entities, effective June 30, 2024, in accordance with the sunset law. Proposed law supersedes the provisions of the sunset law which set out the procedure for review and re-creation and which require a separate bill to re-create each statutory entity with the department along with additional provisions. Proposed law makes July 1, 2029, the new termination date and provides that termination will begin July 1, 2028, unless the department is re-created again.

Effective June 30, 2024.

(Adds R.S. 49:191(2)(b); Repeals R.S. 49:191(12)(e))