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**SENATE COMMITTEE AMENDMENTS**

2024 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 221 by Senator Cathey

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1 AMENDMENT NO. 1

2 On page 1, line 7, after "incurred;" and before "and to provide" insert "to provide for the  
3 implementation of the allocation methodology; to provide for an effective date;"

4 AMENDMENT NO. 2

5 On page 1, line 16, after "East Baton Rouge Parish" and before "**as provided in**" insert "**and  
6 other Louisiana parishes**"

7 AMENDMENT NO. 3

8 On page 2, at the end of line 7, delete "**September**" and delete line 8 and insert "**January  
9 1, 2025.**"

10 AMENDMENT NO. 4

11 On page 2, between lines 12 and 13, insert the following:

12 **"(c)The allocation methodology shall be implemented as follows:**

13 **(i) For the taxable period beginning on January 1, 2025, thirty-three and**  
14 **one third percent of assessed value shall be allocated to Louisiana parishes in**  
15 **accordance with the allocation methodology established by regulation and sixty-**  
16 **six and two thirds percent shall be allocated to East Baton Rouge Parish.**

17 **(ii) For the taxable period beginning on January 1, 2026, sixty-six and**  
18 **two thirds percent of assessed value shall be allocated to Louisiana parishes in**  
19 **accordance with the allocation methodology established by regulation and**  
20 **thirty-three and one third percent shall be allocated to East Baton Rouge**  
21 **Parish.**

22 **(iii) For taxable periods beginning on or after January 1, 2027, one**  
23 **hundred percent of assessed value shall be allocated to Louisiana parishes in**  
24 **accordance with the allocation methodology established by regulation.**

25 AMENDMENT NO. 5

26 On page 2, at the beginning of line 13, delete "**(c)**" and insert "**(d)**"

27 AMENDMENT NO. 6

28 On page 2, line 14, after "**parish**" and before "**subject**" insert "**assessor**"

29 AMENDMENT NO. 7

30 On page 2, at the beginning on line 16, delete "**(d) Each**" and insert "**(e) The tax collector  
31 of each**"

32 AMENDMENT NO. 8

33 On page 2, line 18, after "**East Baton Rouge Parish**" insert "**Sheriff's Office**"

34 AMENDMENT NO. 9

35 On page 2, line 20, after "**Baton Rouge Parish**" and before "**a copy**" insert "**Sheriff's  
36 Office**"

1 AMENDMENT NO. 10

2 On page 2, delete line 22, and insert "**(f) The East Baton Rouge Parish Sheriff's Office**  
3 **shall prepare and send a single tax bill for**"

4 AMENDMENT NO. 11

5 On page 2, line 24, after "**parishes**" and before the "." insert "**that are allocated an assessed**  
6 **value pursuant to the Louisiana Tax Commission regulations**"

7 AMENDMENT NO. 12

8 On page 2, delete lines 25 and 26 and insert:

9 **"(g) The East Baton Rouge Parish Sheriff's Office shall annually remit**  
10 **property taxes collected to the tax collector of the parishes that are allocated an**  
11 **assessed value in accordance with this Paragraph."**

12 AMENDMENT NO. 13

13 On page 2, at the beginning of line 27, delete "**(g) East Baton Rouge Parish**" and insert "**(h)**  
14 **The East Baton Rouge Parish Sheriff's Office**"

15 AMENDMENT NO. 14

16 On page 2, line 28, after "**shall not exceed**" and before "**percent of**" delete "**one**" and insert  
17 "**three**"

18 AMENDMENT NO. 15

19 On page 3, between lines 1 and 2, insert"

20 **"(i) The governing authority of any parish may decline to receive an**  
21 **allocation of assessed value to the parish in accordance with this Paragraph. If**  
22 **a parish declines an allocation of assessed value, the parish's allocation of**  
23 **assessed value shall revert to East Baton Rouge Parish."**

24 AMENDMENT NO. 16

25 On page 3, line 4, delete "2024" and insert "2025"