
HOUSE COMMITTEE AMENDMENTS

2024 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 191 by Senator Reese

1 AMENDMENT NO. 1

2 On page 1, line 2, after "1402(E)(1)," delete the remainder of the line in its entirety and at
3 the beginning of line 3, delete "1417(C)(3), and 1565(C)(2)," and insert the following:

4 "1403(A)(3) and (5) and (B)(4), 1406, 1417(C)(3), 1437(B), and 1565(C)(2) and to
5 enact R.S. 47:1403(B)(7),"

6 AMENDMENT NO. 2

7 On page 1, line 6, after "board;" and before "to provide relative" insert "to provide for certain
8 expenditures by the board;"

9 AMENDMENT NO. 3

10 On page 1, line 9, after "1402(E)(1)," delete the remainder of the line in its entirety and
11 insert "1403(A)(3) and (5) and (B)(4), 1406, 1417(C)(3), 1437(B), and"

12 AMENDMENT NO. 4

13 On page 1, line 10, after "reenacted" and before "to read" insert "and R.S. 47:1403(B)(7) is
14 hereby enacted"

15 AMENDMENT NO. 5

16 On page 2, at the end of line 8, insert the following:

17 **"The amount provided for in Item (a)(i) of this Paragraph shall also be**
18 **increased when necessary to conform to an amount appropriated by law."**

19 AMENDMENT NO. 6

20 On page 2, line 14, after "except" and before "induction" delete "by" and insert the
21 following:

22 **"under either of the following circumstances:**

23 **(a) By"**

24 AMENDMENT NO. 7

25 On page 2, line 15, after "office" delete "or for" and insert a period "." and insert the
26 following:

27 **"(b) For"**

1 AMENDMENT NO. 8

2 On page 2, between lines 22 and 23, insert the following:

3 "(3) The Notwithstanding any provision of law to the contrary, the
4 member appointed pursuant to R.S. 47:1402(D) shall be the hearing judge of the
5 Local Tax Division of the board. For the purposes of the Local Tax Division, the
6 judge shall exercise all jurisdiction, authority, and powers of the board and its
7 chairman, including the hearing of cases to be adjudicated in the division and the
8 rendering of orders and judgments in such cases. ~~The remainder of the board may~~
9 ~~temporarily exercise these functions during any vacancy in this appointment, but~~
10 ~~may not hear and render judgment in a case in the division.~~

11 * * *"

12 AMENDMENT NO. 9

13 On page 3, between lines 7 and 8, insert the following:

14 "(7) Notwithstanding any provision of law to the contrary, the chairman
15 may designate either of the following as a hearing judge for purposes of
16 Paragraph (2) of this Subsection:

17 (a) Any person who has been appointed as an ad hoc judge pursuant to
18 the provisions of this Chapter.

19 (b) With the approval of the supreme court, any judge eligible for
20 assignment pursuant to Article V, Section 5 of the Constitution of Louisiana
21 who is considered an ad hoc judge pursuant to this Chapter.

22 * * *

23 §1406. Expenditures

24 The board is authorized to make ~~such~~ expenditures, (including expenditures
25 for personal services and for law books, books of reference and periodicals), as may
26 be necessary to efficiently execute the functions vested in the board. All
27 expenditures of the board shall be allowed and paid, out of any monies appropriated
28 for the purposes of the board. The board's self-generated revenue from local cases
29 ~~filed with the board pursuant to the provisions of the Uniform Local Sales Tax Code~~
30 shall be expended exclusively for the purposes of its Local Tax Division, and may
31 be retained by the board and carried forward for such purposes. All funds held in
32 the board's Escrow Account shall be subject to the provisions of R.S. 47:1439
33 and shall be expended in accordance with the restrictions of that Section.

34 * * *"

35 AMENDMENT NO. 10

36 On page 3, at the beginning of line 16, delete "Paragraph (2) of"

1 AMENDMENT NO. 11

2 On page 3, between lines 19 and 20, insert the following:

3 "§1437. Effect of final judgment

4 * * *

5 B. When the decision or judgment of the board which has become final
6 contains a finding that the taxpayer is entitled to receive a refund or credit of an
7 overpayment, the collector shall promptly enter the credit or make the refund, as the
8 case may be, or otherwise comply with the terms of the final judgment.

9 * * *"