

Regular Session, 2013

HOUSE BILL NO. 354

BY REPRESENTATIVE KLECKLEY AND SENATOR JOHNS

TAX/AD VALOREM TAX: Authorizes the quarterly payment of ad valorem taxes for Calcasieu Parish

1 AN ACT

2 To enact R.S. 47:2129.2, relative to the collection of ad valorem taxes in Calcasieu Parish;  
3 to authorize the collector to accept quarterly payment of certain taxes and statutory  
4 impositions; and to provide for related matters.

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:2129.2 is hereby enacted to read as follows:

10 §2129.2. Quarterly payments; Calcasieu Parish

11 A. Each tax collector in Calcasieu Parish shall have the discretion to accept  
12 the payment by a tax debtor of estimated taxes and any related statutory impositions  
13 on a quarterly basis. A tax collector may begin accepting quarterly payments in  
14 January of the year following the year in which the resolution was adopted.

15 B. Payments authorized pursuant to this Section shall be made in the year in  
16 which the taxes are due. The estimated amount of taxes or statutory impositions  
17 shall be based upon the tax debtor's tax notice of the preceding year. Upon receipt  
18 of the certified tax roll, the tax collector shall reconcile any advance payments made  
19 pursuant to this Section with the amount of taxes due according to the certified tax

1        roll. Advance payments shall be shown on a tax debtor's tax bill as a credit against  
2        taxes due.

3                C. The tax collector shall deposit all payments collected pursuant to this  
4        Section in the same accounts as the avails of all ad valorem tax and statutory  
5        imposition collections. For purposes of settlement of tax proceeds, these monies  
6        shall be treated in the same manner as payments made upon receipt of that year's tax  
7        notice.

8        Section 2. This Act shall become effective upon signature by the governor or, if not  
9        signed by the governor, upon expiration of the time for bills to become law without signature  
10       signed by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
11       vetoed by the governor and subsequently approved by the legislature, this Act shall become  
12       effective on the day following such approval.

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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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Kleckley

HB No. 354

**Abstract:** Authorizes tax collectors in Calcasieu Parish to accept quarterly payments of estimated ad valorem taxes and related statutory impositions.

Present law provides the requirements and procedures for the payment and collection of ad valorem taxes and statutory impositions. Taxes assessed and statutory impositions must be paid on or before Dec. 31 of each year.

Proposed law provides that in Calcasieu Parish only, a collector shall have the discretionary authority to accept the payment of estimated ad valorem taxes and statutory impositions on a quarterly basis.

Proposed law requires the collector to reconcile any advance payments made pursuant to proposed law with the tax debtor's tax bill for that taxable year and to show such advance payments as a credit on the bill.

Proposed law provides that payments authorized pursuant to proposed law shall be made in the year in which the taxes are due, with the estimated amount being based on the tax debtor's tax notice of the preceding year.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:2129.2)