HLS 13RS-2218 ORIGINAL

Regular Session, 2013

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HOUSE STUDY REQUEST NO. 3

Approved 5-23-13

BY REPRESENTATIVE BROADWATER

TAX/AD VALOREM TAX: Requests the House Ways and Means Committee to study ad valorem taxes for heavy equipment rental property

A STUDY REQUEST

2	To the House Committee on Ways and Means to study the assessment, valuation, and
3	collection of ad valorem tax on heavy equipment rental property and to report its
4	findings to the House of Representatives prior to the convening of the 2014 Regular
5	Session of the Legislature of Louisiana.
6	WHEREAS, House Bill No. 517 of the Legislature by Representative Chris
7	Broadwater, relative to ad valorem tax on heavy equipment rental property, was prefiled on
8	March 29, 2013, and referred to the House Committee on Ways and Means on April 8, 2013;
9	and
0	WHEREAS, House Bill No. 517 of the Legislature was heard by the House
1	Committee on Ways and Means and voluntarily deferred by Representative Broadwater; and
12	WHEREAS, House Bill No. 517 of the Legislature has generated much interest and
13	concern from industry and local government and merits further study; and
14	WHEREAS, Representative Broadwater discussed and determined that it was
15	appropriate and necessary for the committee to study methods for assessing and valuating
16	heavy equipment rental property; the methods of collection of ad valorem taxes on such
17	property; the impact of the collections at the local level; the impact of these taxes on the
18	renters of heavy equipment; and the impact on the assessors and tax collectors who are in
19	charge of the process.
20	THEREFORE, the House of Representatives of the Legislature of Louisiana requests
21	the House Committee on Ways and Means to study the assessment, valuation, and collection

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1 of ad valorem tax on heavy equipment rental property and to report its findings to the House

- 2 of Representatives prior to the convening of the 2014 Regular Session of the Legislature of
- 3 Louisiana.

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)]

Broadwater HSR No. 3

Requests the House Committee on Ways and Means to study the assessment, valuation, and collection of ad valorem tax on heavy equipment rental property and to report its findings prior to the $2014\ R.S.$