

2015 Regular Session

HOUSE BILL NO. 528

BY REPRESENTATIVE LEGER

MUNICIPALITIES/NO: Authorizes the city of New Orleans to create a municipal revenue amnesty program

1 AN ACT

2 To enact Part XII of Chapter 6 of Title 33 of the Louisiana Revised Statutes of 1950, to be  
3 comprised of R.S. 33:3101, relative to the city of New Orleans; to provide for the  
4 creation of a municipal revenue amnesty program; to provide relative to the  
5 operation and administration of the program; to prohibit certain persons from  
6 participating in the program; to authorize the city to cooperate with the New Orleans  
7 Sewerage and Water Board and other political subdivisions to allow their  
8 participation in the program; and to provide for related matters.

9 Notice of intention to introduce this Act has been published  
10 as provided by Article III, Section 13 of the Constitution of  
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. Part XII of Chapter 6 of Title 33 of the Louisiana Revised Statutes of  
14 1950, comprised of R.S. 33:3101, is hereby enacted to read as follows:

15 PART XII. MUNICIPAL REVENUE AMNESTY PROGRAM

16 §3101. Municipal revenue amnesty program; city of New Orleans

17 A. Notwithstanding any other provision of law to the contrary, the city of  
18 New Orleans may establish a municipal revenue amnesty program. The program  
19 may provide for the waiver of delinquent municipal taxes, fines, fees, and  
20 assessments owed to the city of New Orleans. The program may also provide for the  
21 waiver of all or a uniform percentage of interest, collection costs, and penalties owed  
22 on such taxes, fines, fees, and assessments.

1           B. The program shall be established upon the initiative of the mayor of the  
2           city of New Orleans and shall be administered by the director of finance for the city.  
3           The director of finance shall adopt rules and regulations for the operation and  
4           administration of the program. Such rules and regulations shall provide for the types  
5           of taxes, fees, fines, and assessments covered by the program and the persons eligible  
6           to participate in such program. The rules and regulations shall also provide for the  
7           time period during which the program shall be conducted.

8           C. The director of finance shall annually submit a report to the mayor  
9           relative to the amnesty provided to persons who participated in the program during  
10          the preceding year. The report shall be submitted no later than March first and shall  
11          include but is not limited to the following:

12                   (1) The number of persons provided with amnesty.

13                   (2) The types of taxes, fees, fines, and assessments for which amnesty was  
14                   provided and, for each type of tax, fine, fee, or assessment, the amount collected and  
15                   the amount of interest, collection costs, and penalties forgone by virtue of the  
16                   program.

17                   (3) The total outstanding liability of participating persons at the conclusion  
18                   of the program.

19           D. No person shall be eligible to participate in the program while such  
20           person is the subject of a criminal prosecution for the failure to pay delinquent taxes,  
21           fees, fines, or assessments owed to the city or the interest, collection costs, or  
22           penalties owed on such taxes, fines, fees, or assessments.

23           E.(1) The city of New Orleans, through the mayor, may cooperate with the  
24           New Orleans Sewerage and Water Board and other political subdivisions in the city  
25           to provide for the participation of the board and any such political subdivision in the  
26           municipal revenue amnesty program established pursuant to this Section. The  
27           cooperation authorized in this Paragraph shall be for the purpose of allowing the  
28           board and any such political subdivision to provide for the waiver of delinquent  
29           fines, fees, and assessments owed to the board or any such political subdivision and

1        the waiver of all or a uniform percentage of interest, collection costs, and penalties  
2        owed on such fines, fees, and assessments.

3                (2) The director of finance of the city of New Orleans shall adopt all rules  
4        and regulations necessary to implement the provisions of this Subsection.

## 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)]

HB 528 Original

2015 Regular Session

Leger

**Abstract:** Relative to the city of New Orleans, authorizes the city, through the mayor, to establish a municipal revenue amnesty program.

Proposed law authorizes the city of New Orleans, upon the initiative of the mayor, to establish a municipal amnesty revenue program. Provides that the program may provide for the waiver of delinquent taxes, fines, fees, and assessments owed to the city and the waiver of all or a uniform percentage of interest, collection costs, and penalties owed.

Proposed law requires the director of finance for the city to administer the program and to adopt rules and regulations for the operation and administration of the program. Requires the director to submit an annual report to the mayor, not later than March 1st, relative to the amnesty provided to persons participating in the program during the preceding year. Provides relative to the content of the report.

Proposed law prohibits persons who are under criminal prosecution for the failure to pay delinquent taxes, fines, fees, or assessments owed to the city, or the interest, collection costs, or penalties owed, from participating in the program.

Proposed law authorizes the city of New Orleans, through the mayor, to cooperate with the New Orleans Sewerage and Water Board and other political subdivisions in the city to allow the board and other political subdivisions to provide for the waiver of delinquent fines, fees, and assessments owed to them and the waiver of all or a uniform percentage of interest, collection costs, and penalties owed on such fines, fees, and assessments.

(Adds R.S. 33:3101)