

2016 Regular Session

HOUSE BILL NO. 608

BY REPRESENTATIVE ADAMS

TAX COMMISSION, STATE: Provides relative to fees levied by the Louisiana Tax Commission

1 AN ACT

2 To amend and reenact R.S. 47:1838(1), relative to fees levied by the Louisiana Tax
3 Commission; to increase the rate of the fee for the assessment of public service
4 properties; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1838(1) is hereby amended and reenacted to read as follows:

7 §1838. Fees

8 The tax commission is hereby authorized on an interim basis for the period
9 beginning on July 1, 2014, and ending on June 30, 2018, to levy and collect the
10 following fees in connection with services performed by the commission:

11 (1) A fee for the assessment of public service properties, at the rate of ~~one-~~
12 ~~hundredth~~ one-tenth of one percent of the assessed value of such properties to be
13 paid by each public service property which pays ad valorem taxes.

14 * * *

15 Section 2. This Act shall become effective on July 1, 2016; if vetoed by the governor
16 and subsequently approved by the legislature, this Act shall become effective on July 1,
17 2016, or on the day following such approval by the legislature, whichever is later.

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 608 Original

2016 Regular Session

Adams

Abstract: Increases the rate of the fee the La. Tax Commission is authorized to levy on the assessment of public service properties.

Present law authorizes the La. Tax Commission to levy fees from July 1, 2014, through June 30, 2018, for the assessment of public service properties, insurance companies, and financial institutions. Authorizes the fee for the assessment of public service properties at a rate of 1/100 of 1% of the assessed value of such properties.

Proposed law increases the rate of the fee for the assessment of public service properties from 1/100 of 1% to 1/10 of 1% of the assessed value of such properties.

Effective July 1, 2016.

(Amends R.S. 47:1838(1))