

Louisiana Tax Commission
State of Louisiana



LOUISIANA TAX COMMISSION

2023 RULES AND REGULATIONS SESSION-PROPOSALS

Wednesday, July 12, 2023 at 10:00 A.M.
Louisiana State Capitol
Senate Committee Room E
Baton Rouge, Louisiana 70804

Via Livestream: <https://legis.la.gov/>

AGENDA

- I. Call to Order**
- II. Roll Call**
- III. Presentation of Proposals for Amending and/or Adopting Tax Commission Real/Personal Property Rules and Regulations for Tax Year 2024.**
 - A. Chapter 3 – Real & Personal Property, Electronic Tax Roll Specs
 - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
 - 2. Louisiana Tax Commission (*Teri Callender*)
 - B. Chapter 7 – Watercraft
 - 1. Lafourche Parish Assessor's Office (*Assessor Wendy Thibodeaux*)
 - 2. Offshore Marine Service Association
 - 3. Louisiana Tax Commission (*Teri Callender*)
 - C. Chapter 9 – Oil and Gas Properties
 - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
 - D. Chapter 10 – Brine Operation Properties
 - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
 - 2. Louisiana Chemical Association (*Greg Bowser*)
 - E. Chapter 11 – Drilling Rigs & Related Equipment

1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
- F. Chapter 13 – Pipelines
 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
- G. Chapter 15 – Aircraft
 1. Louisiana Tax Commission (*Teri Callender*)
- H. Chapter 25 – General Business Assets
 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
 2. Louisiana Tax Commission (*Teri Callender*)
- I. Chapter 25 – Oil and Gas Properties
 1. Louisiana Assessors' Association, Louisiana Mid-Continent Oil and Gas Association, and Louisiana Chemical Association (Bob Adair, Advantous Consultants; Greg Bowser, LCA & Tommy Fauchaux, LMOGA)
- J. Chapter 27 – Guidelines for Application, Classification, and Assessment of Land Eligible to be Assessed at Use Value; LSU Study 2019-2022
 1. Louisiana Assessors' Association (*Use Value Committee*)
- K. Chapter 31 – Public Exposure of Assessments; Appeals
 1. Louisiana Tax Commission (Teri Callender)

IV. Remarks by the Chairman and Commission Members

V. Future Notices

Upcoming Hearing Dates – *Louisiana State Capitol – Senate Committee Room F
Baton Rouge, Louisiana 70804*

August 16, 2023

10:00 A.M.

Rebuttal Hearing

September 20, 2023

10:00 A.M.

Tentative Adoption Proceeding

VI. Consideration of Any Other Matters That May Come Before the Commission

VII. Adjournment

This notice of public meeting hereby serves as a posting of R.S. 42:4.1 through R.S. 42:13, relative to the Louisiana's Open Meetings Law, as required by R.S. 42:4.1B.