

2018 Regular Session

SENATE BILL NO. 93

BY SENATOR MIZELL

TAX/AD VALOREM. Requires that notice of intent and proposition for ad valorem taxes levied for volunteer fire departments indicate that a portion of tax proceeds will be paid to retirement systems. (gov sig)

1 AN ACT

2 To enact Part XIII of Chapter 6 of Title 33 of the Louisiana Revised Statutes of 1950, to be
3 comprised of R.S. 33:3111, relative to funding of volunteer fire departments; to
4 require notification to voters that a portion of the avails of ad valorem taxes to
5 volunteer fire departments is dedicated to state and statewide retirement systems; to
6 provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Part XIII of Chapter 6 of Title 33 of the Louisiana Revised Statutes of
9 1950, comprised of R.S. 33:3111, is hereby enacted to read as follows:

10 **PART XIII. FUNDING OF VOLUNTEER FIRE DEPARTMENTS**

11 **§3111. Ad valorem taxes for volunteer fire departments; voter notification**
12 **requirements**

13 **The notice of intent and proposition for ad valorem taxes levied to fund**
14 **volunteer fire departments shall include a statement that a portion of the tax**
15 **proceeds is required to be contributed to state and statewide retirement systems**
16 **as provided in R.S. 11:82.**

17 Section 2. This Act shall become effective upon signature by the governor or, if not

1 signed by the governor, upon expiration of the time for bills to become law without signature
 2 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 3 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 4 effective on the day following such approval.

The original instrument was prepared by Laura Gail Sullivan. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

DIGEST

SB 93 Engrossed

2018 Regular Session

Mizell

Present constitution requires the legislature to determine dedicated taxes required for the sound actuarial maintenance of certain Louisiana public retirement systems.

Present law requires a certain percentage of ad valorem taxes shown to be collectible by the tax rolls of certain parishes to be contributed to certain state and statewide retirement systems, as follows:

- (1) Assessors' Retirement Fund - 1% for Orleans Parish; 0.25% for all others.
- (2) Clerks' of Court Retirement and Relief Fund - 0.5% for Orleans Parish; 0.25% for all others.
- (3) Municipal Employees' Retirement System - 0.25% for all parishes except Orleans.
- (4) Parochial Employees' Retirement System - 0.25% for all parishes except Orleans and East Baton Rouge.
- (5) Sheriffs' Pension and Relief Fund - 0.5%.
- (6) District Attorneys' Retirement System - 0.2%.
- (7) Registrars' of Voters Employees' Retirement System - 0.0625%.
- (8) Teachers' Retirement System of Louisiana - 1% for all parishes except Orleans.

Proposed law retains present law and specifies that the notice of intent and proposition for ad valorem taxes levied to fund volunteer fire departments will include a statement that a portion of the tax proceeds is required to be contributed to state and statewide retirement systems as provided in present law.

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

(Adds R.S. 33:3111)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Removes proposed prohibition that ad valorem tax contributions for retirement systems not reduce ad valorem taxes available to a volunteer fire department.

2. Removes provisions that nothing in proposed law be applied to reduce the amount of ad valorem tax contributions due and payable to retirement systems.
3. Adds provision that a notice of intent and proposition for ad valorem taxes to fund volunteer fire departments include a statement that a portion of the proceeds will be contributed to state and statewide retirement systems.