
SENATE FLOOR AMENDMENTS

2019 Regular Session

Amendments proposed by Senator White to Engrossed Senate Bill No. 214 by Senator White

1 AMENDMENT NO. 1

2 On page 1, line 2, change "enact R.S. 51:923;" and insert "reenact R.S. 51:923,"

3 AMENDMENT NO. 2

4 On page 1, lines 3 and 4, delete "to provide for the members, authority, and powers and
5 duties of the members of the board;" and insert:

6 "to provide relative to rulemaking;"

7 AMENDMENT NO. 3

8 On page 1, delete line 14, and insert "B. The"

9 AMENDMENT NO. 4

10 On page 2, delete lines 5 through 29

11 AMENDMENT NO. 5

12 On page 3, delete lines 1 through 24

13 AMENDMENT NO. 6

14 On page 3, between lines 3 and 4, insert:

15 **"D. When matters are submitted to the board in furtherance of**
16 **the powers delegated to it by Article VII, Section 21(F) of the**
17 **Constitution of Louisiana, the board shall make an initial**
18 **recommendation regarding the eligibility of the application for an**
19 **exemption and shall forward that recommendation and the application**
20 **to the local review board in the parish in which the project is located.**
21 **Each parish shall establish a local industrial property tax exemption**
22 **review board to review applications receiving preliminary**
23 **recommendations from the board.**

24 **(1) The membership of the local review board shall include one**
25 **of the elected members of each elected local taxing authority in the**
26 **parish or their designee. However, only those members who represent**
27 **taxing authorities with the authority to levy ad valorem tax on the**
28 **property related to the application may vote on that application.**

29 **(2) Each local review board shall adopt guidelines for the review**
30 **of industrial property tax exemption applications. These guidelines:**

31 **(a) Shall not conflict with industrial property tax exemption**
32 **guidelines provided in rules adopted by the State Board of Commerce**
33 **and Industry.**

34 **(b) Shall be uniform for all member taxing authorities in the**
35 **parish.**

36 **(c) Shall be consistently applied to all applicants.**

37 **(d) Shall be forwarded to the Department of Economic**
38 **Development for publication on the department's website.**

39 **(e) May provide that the exemption shall apply only to the ad**
40 **valorem taxes of the taxing authorities whose representatives vote to**
41 **approve an exemption request.**

1 **(3) The meetings of local review boards are subject to the Open**
2 **Meetings Law.**

3 **(4) In making its determination, if a local review board has access**
4 **to the confidential information related to the project, the local review**
5 **board and its members shall only review or discuss this information in**
6 **executive session pursuant to R.S. 42:16. Any confidential information**
7 **related to a project shall not be disclosed to any other person including**
8 **the taxing authority of the local review board member and shall remain**
9 **confidential and privileged in the same manner as the State Board of**
10 **Commerce and Industry is required maintain confidentiality and**
11 **privilege. Any local review board member who violates this provision**
12 **shall be subject to the same sanctions as members of the State Board of**
13 **Commerce and Industry for disclosure of confidential information.**

14 **(5) To assist the local review boards the Department of Economic**
15 **Development shall:**

16 **(a) Develop and provide best practices guidelines that may**
17 **include options to:**

18 **(i) Opt in without holding a local review.**

19 **(ii) Create a technical checklist by which any projects meeting**
20 **those criteria will automatically be approved.**

21 **(iii) Develop local review board guidelines providing for the**
22 **conducting of a technical review and uniform recommendation to all**
23 **local taxing authorities in the parish.**

24 **(b) Provide support and technical assistance at the local level for**
25 **projects recommended by the board on an as-needed basis, including**
26 **providing a summary of economic and fiscal impact information for**
27 **each project.**

28 **(c) Establish an online repository to publish any adopted parish**
29 **guidelines in one place.**

30 **(d) Consult with regional economic development organizations**
31 **and local government associations to develop a formal education**
32 **program for local elected officials.**

33 **E. The State Board of Commerce and Industry may adopt rules**
34 **pursuant to the Administrative Procedure Act relative to review,**
35 **approval, and administration of ad valorem tax exemptions pursuant to**
36 **Article VII, Section 21(F) of the Constitution of Louisiana and for local**
37 **review board jurisdiction and procedures. A local review board may**
38 **adopt rules pursuant to the Administrative Procedure Act as are**
39 **necessary for the administration of the local review board. Rules**
40 **adopted by the State Board of Commerce and Industry pursuant to this**
41 **Subsection shall supercede any rules adopted by a local review board to**
42 **the extent the rules are in conflict."**

43 AMENDMENT NO. 15

44 Delete Senate Floor Amendments Nos. 1, 2, 3, and 4 proposed by Senator Martiny on behalf
45 of the Legislative Bureau and adopted by the Senate on May 7, 2019.

46 AMENDMENT NO. 16

47 Delete Senate Floor Amendment No. 1 proposed by Senator Price and adopted by the Senate
48 on May 7, 2019.