

CONFERENCE COMMITTEE REPORT

HB 493

2019 Regular Session

Abramson

June 5, 2019

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 493 by Representative Abramson, recommend the following concerning the Reengrossed bill:

1. That Senate Floor Amendment No. 1 by Senator Appel (#3186) be rejected.

Respectfully submitted,

Representative Neil C. Abramson

Senator Yvonne Colomb

Representative John "Johnny" Berthelot

Senator Jean-Paul J. Morrell

Representative Jimmy Harris

Senator Conrad Appel

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)]

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Keyword and oneliner of the instrument as it left the House

TAX EXEMPTIONS/HOMESTEAD: Authorizes the city of New Orleans to establish a homestead exemption audit program in Orleans Parish

Report rejects Senate amendments which would have:

1. Prohibited the city from entering into contingency contracts with experts employed to assist in the execution and enforcement of the program.

Digest of the bill as proposed by the Conference Committee

Present constitution authorizes the imposition of ad valorem property taxes on property within La. Further establishes an exemption from state, parish, and special ad valorem property taxes for the bona fide homestead of the property owner for the first \$7,500 of the property's assessed value.

Proposed law authorizes the city of New Orleans to establish a homestead exemption audit program for property located in the city to determine if the property is subject to more than one homestead exemption or if property owners are claiming a homestead exemption on more than one property.

Proposed law requires provisions governing the execution, administration, and enforcement of the audit program and collections made pursuant to the program to be established through the promulgation of rules.

Proposed law authorizes the city to impose a fee not to exceed 10% of the total amount of taxes, penalties, and interest owed by a taxpayer through collections made pursuant to the program to be collected by the tax collector, and remitted to the city. Further authorizes the city to employ and enter into contracts with experts to assist in program execution and enforcement; however, the total fees paid pursuant to the contracts cannot exceed the total fees collected by the city.

(Adds R.S. 47:1704)