

2019 Regular Session

SENATE RESOLUTION NO. 259

BY SENATOR WHITE

TAX/AD VALOREM. Requests the Department of Economic Development to develop uniform local review and approval standards for the Industrial Tax Exemption Program.

A RESOLUTION

To urge and request the Department of Economic Development to develop uniform local review and approval standards for industrial ad valorem tax exemption applications.

WHEREAS, Article VII, Section 21(F) of the Constitution of Louisiana provides that the state Board of Commerce and Industry "with the approval of the governor, may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment, on such terms and conditions as the board, with approval of the governor, deems in the best interest of the state"; and

WHEREAS, in June 2017 and August 2018, the Department of Economic Development promulgated rules in accordance with the Administrative Procedure Act to govern the application process for the Industrial Tax Exemption Program; and

WHEREAS, the rules authorize local entities to establish their own policies and procedures when considering the approval of industrial tax exemption applications and, as a consequence, local policies and procedures vary and are not uniform statewide; and

WHEREAS, the rules do not provide statewide uniform application requirements which renders the industrial tax exemption program process inefficient; and

WHEREAS, providing for uniform local boards and uniform local application and

