

2020 First Extraordinary Session

SENATE BILL NO. 16

BY SENATOR ABRAHAM

TAX/AD VALOREM. Provides for cooperative endeavor agreements between local governmental subdivisions and other entities that may require payments in lieu of ad valorem taxes. (Item #28) (See Act)

1 AN ACT

2 To amend and reenact R.S. 33:2759(A)(6) as enacted by Act No. 240 of the 2020 Regular  
3 Session of the legislature, relative to ad valorem tax exemptions; to provide relative  
4 to procedures for the validity of certain cooperative endeavor agreements; and to  
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2759(A)(6) as enacted by Act No. 240 of the 2020 Regular  
8 Session of the legislature is hereby amended and reenacted to read as follows:

9 §2759. Cooperative endeavor agreements authorizing payments in lieu of ad  
10 valorem taxes

11 A. \* \* \*

12 (6) ~~Prior to a participating taxing authority executing a cooperative endeavor~~  
13 ~~agreement for a payment in lieu of taxes, the cooperative endeavor agreement shall~~  
14 ~~be approved by the following:~~ **Prior to executing a cooperative endeavor**  
15 **agreement for a payment in lieu of taxes, each taxing authority that is**  
16 **participating in the cooperative endeavor agreement shall evidence its approval**  
17 **in the following manner:**

1 (a) The parish governing authority representing the parish and all parish  
2 taxing authorities located outside the boundary of any municipality that receives a  
3 millage, evidenced by a resolution.

4 (b) The school board, evidenced by a resolution.

5 (c) The municipal governing authority, representing municipalities and all  
6 municipal taxing authorities that receive a millage, evidenced by a resolution.

7 (d) The sheriff, evidenced by a letter.

8 \* \* \*

9 Section 2. This Act shall take effect and become operative if and when the Act that  
10 originated as Senate Bill No. 396 of the 2020 Regular Session of the legislature is enacted  
11 and becomes operative.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 16 Reengrossed

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Abraham

Present act language provides the method of approval applicable to each type of taxing authority that agrees to participate in a cooperative endeavor agreement.

Proposed law clarifies that only participating taxing authorities must approve the cooperative endeavor agreement and provides for the method of approval.

Effective if and when Senate Bill No. 396 of the 2020 R.S. is enacted and becomes effective.

(Amends R.S. 33:2759(A)(6))