

SENATE BILL NO. 16

BY SENATOR ABRAHAM

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

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

A. * * *

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

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

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

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

(d) The sheriff, evidenced by a letter.

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____