
HOUSE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 573 by Representative Stefanski

AMENDMENT NO. 1

2 On page 1, line 4, after "1857(B)(1)," delete the remainder of the line in its entirety and
3 insert "1989(C), 1998(A)(1)(a) and (b)(i) and (D),"

AMENDMENT NO. 2

5 On page 1, line 5, after "2132(D)," and before "and to enact" delete "2134(B)(1) and (3), (D),
6 and (E)(1)" and insert "2134(B)(3), (D), and (E)(1), and 2327"

AMENDMENT NO. 3

8 On page 1, line 6, after "1856(H)," delete "and 1857(B)(3)," and insert "1857(B)(3),
9 1992(B)(3), and 1998(H) and (I),"

AMENDMENT NO. 4

11 On page 1, line 19, after "assessments;" insert "to provide for a public records exception; to
12 provide for an effective date;"

AMENDMENT NO. 5

14 On page 2, line 3 after "1857(B)(1)," delete the remainder of the line in its entirety and insert
15 the following:

16 "1989(C), 1998(A)(1)(a) and (b)(i) and (D), 2132(D), 2134(B)(3), (D),"

AMENDMENT NO. 6

18 On page 2, line 4, after "(E)(1)" and before "are" insert "and 2327"

AMENDMENT NO. 7

20 On page 2, line 5, after "1856(H)," and before "are" delete "and 1857(B)(3)" and insert
21 "1857(B)(3), 1992(B)(3), and 1998(H) and (I)"

AMENDMENT NO. 8

23 On page 3, line 17, after "including" and before "rules" insert "jurisdiction concerning ad
24 valorem taxes pursuant to Subtitle III of this Title,"

AMENDMENT NO. 9

26 On page 3, line 25, after "fee" delete the comma "," and insert "or contracts related to tax
27 matters,"

AMENDMENT NO. 10

29 On page 3, line 27, after "fee" delete the remainder of the line in its entirety, delete line 28
30 in its entirety, and on page 4, delete lines 1 and 2 in their entirety and insert a period "."

1 AMENDMENT NO. 11

2 On page 5, line 2, after "provisions of" and before "2132," delete "R.S. 47:1856, 1857," and
3 insert "R.S. 47:1998,"

4 AMENDMENT NO. 12

5 On page 5, between lines 8 and 9, insert the following:

6 "(4) An aggrieved taxpayer may file a petition with the board in accordance
7 with the provisions of R.S. 47:1856 or 1857."

8 AMENDMENT NO. 13

9 On page 5, line 15, after "for in" delete the remainder of the line in its entirety and insert
10 "this"

11 AMENDMENT NO. 14

12 On page 8, delete lines 16 through 22 in their entirety

13 AMENDMENT NO. 15

14 On page 8, at the beginning of line 27, delete "(2)(a)" and insert "(2)(a)(i)"

15 AMENDMENT NO. 16

16 On page 8, delete line 29 in its entirety and insert the following:

17 "deadline for filing a complaint with the board of review provided for in R.S.
18 47:1992. If a "

19 AMENDMENT NO. 17

20 On page 9, delete lines 10 through 12 in their entirety and insert the following:

21 "(ii) For purposes of this Subparagraph, good reason for failure to timely
22 present information to the assessor shall be presumed to exist for reports and related
23 attachments of any appraiser or other expert ordered prior to the deadline for filing
24 a complaint with the board of review if the report and attachments are submitted to
25 the assessor within thirty days of receipt of the reports and attachments by the
26 taxpayer and at least twenty-five days prior to a hearing before the Louisiana Tax
27 Commission. Nothing in this Subparagraph shall be construed to limit the ability of
28 the Louisiana Tax Commission to find good reason to admit other expert reports
29 pursuant to the other provisions of this Subsection.

30 (iii) Witnesses may be utilized to authenticate or explain documents which
31 are otherwise admissible under any provision of this Subsection.

32 (iv) A taxpayer may utilize any of the following otherwise admissible
33 publicly accessible data, guides, and resources:

34 (aa) Aerial photography.

35 (bb) Public records of Clerks of Court or other political subdivisions in the
36 parish of the assessment, such as building permits, conveyance records, city
37 directories, occupancy permits, or demolition permits.

1 AMENDMENT NO. 22

2 On page 12, between lines 5 and 6, insert the following:

3 "H.(1) For purposes of this Section, references to the district court for the
4 parish where the Louisiana Tax Commission is domiciled shall be deemed to mean
5 either the district court of proper venue or the Louisiana Board of Tax Appeals.

6 (2) A review by the Board of Tax Appeals pursuant to this Section shall be
7 in accordance with the provisions of this Section applicable to a district court and
8 shall be pursuant to its jurisdiction under Art. V, Section 35 of the Constitution of
9 Louisiana over all matters related to state and local taxes or fees, provided that the
10 matter shall be subject to review finally by the courts on appeal pursuant to the
11 provisions of Chapter 17 of Subtitle II of this Title.

12 I. The Louisiana Tax Commission shall receive notice of every filing for a
13 suit under this Section."

14 AMENDMENT NO. 23

15 On page 12, delete lines 15 through 22 in their entirety and insert "B."

16 AMENDMENT NO. 24

17 On page 13, line 8, after "action in" and before "any" insert "the Board of Tax Appeals or"

18 AMENDMENT NO. 25

19 On page 13, line 17, after "tax" delete the remainder of the line in its entirety and delete lines
20 18 and 19 in their entirety and insert a period "."

21 AMENDMENT NO. 26

22 On page 14, after line 9, insert the following:

23 §2327. Confidentiality of forms

24 Forms filed by a taxpayer pursuant to this Part and all information provided
25 to an assessor pursuant to R.S. 47:1989 shall be confidential and shall be used by the
26 assessor, the governing authority, the Louisiana Tax Commission, and the Louisiana
27 Department of Revenue, solely for the purpose of administering the provisions of
28 this Part and verifying eligibility for tax credits claimed under R.S. 47:6006. ~~Such~~
29 The forms shall not be subject to the provisions of the Public Records Law, provided
30 however, that ~~such~~ the forms shall be admissible in evidence and subject to discovery
31 in judicial or administrative proceedings according to general law relating to the
32 production and discovery of evidence subject to any protection related to use of
33 confidential information provided by an order under the provisions of Article 1426
34 of the Louisiana Code of Civil Procedure.

35 Section. 2. This Act shall become effective on January 1, 2022."