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**HOUSE COMMITTEE AMENDMENTS**

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 562 by Representative Bourriaque

AMENDMENT NO. 1

On page 1, delete line 3 in its entirety and insert "and (E)(5), 1402(E)(1) and (2), 1404, 1406, and 1418(7)(d), to enact R.S. 47:338.223 and 1483(A)(2) and (3), and to repeal R.S. 47:340(I), relative to the administration"

AMENDMENT NO. 2

On page 1, at the end of line 12 insert the following:

"to provide for employees of the Board of Tax Appeals; to provide for certain Board of Tax Appeals employee salaries; to provide for expenditures for the Board of Tax Appeals; to provide for definitions; to provide for the collection of occupancy taxes; to provide for the payment of Board of Tax Appeals judgments;"

AMENDMENT NO. 3

On page 1, delete line 17 in its entirety and insert "1402(E)(1) and (2), 1404, 1406, and 1418(7)(d) are hereby amended and reenacted and R.S. 47:338.223 and 1483(A)(2) and (3) are hereby enacted to read as follows:"

AMENDMENT NO. 4

On page 3, between lines 19 and 20 insert the following:

"§338.223. Collection and administration of occupancy taxes

A. All occupancy taxes administered or collected by the secretary of the Department of Revenue shall be subject to the provisions of Chapter 18 of this Subtitle.

B. All taxes levied pursuant to this Part may be collected as provided for in this Chapter and shall be subject to review pursuant to the provisions of this Chapter.

C. Any request for a refund of tax that was paid but not actually due shall be made in accordance with the provisions of this Chapter."

AMENDMENT NO. 5

On page 4, delete line 27 in its entirety and insert the following:

"(2) A member who has served on the board for ~~more than two and one-half terms occurring within~~ three consecutive terms shall be ineligible for reappointment to the board until at least two years from the last day of his last appointment. However, a member may be reappointed notwithstanding any other provision of law to the contrary, if nominated pursuant to Subsection D of this Section, and service pursuant to that Subsection is not counted for the purposes of any term or service limitation.

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§1404. Employees of the board

A. The board shall appoint as its principal assistant a ~~secretary-clerk~~ clerk who shall be custodian of its files and records, and one private secretary who may also be the stenographer-reporter for the board. The board shall also appoint any other employees necessary for the performance of the functions herein delegated.

