

2021 Regular Session

HOUSE BILL NO. 94

BY REPRESENTATIVE FONTENOT

TAX COMMISSION, STATE: Extends authority for imposition of certain fees levied by the Louisiana Tax Commission for the assessment of certain properties

1 AN ACT

2 To amend and reenact R.S. 47:1838(introductory paragraph), relative to ad valorem property
3 tax assessments by the Louisiana Tax Commission; to extend authority for the
4 imposition of certain assessment fees; to provide for an effective date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1838(introductory paragraph) is hereby amended and reenacted
8 to read as follows:

9 §1838. Fees

10 The tax commission is hereby authorized on an interim basis for the period
11 beginning on ~~July 1, 2018~~ July 1, 2021, and ending on ~~June 30, 2022~~ June 30, 2026,
12 to levy and collect the following fees in connection with services performed by the
13 commission:

14 * * *

15 Section 2. This Act shall become effective on July 1, 2021.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 94 Engrossed

2021 Regular Session

Fontenot

Abstract: Continues authority of the La. Tax Commission to impose fees for the assessment of public service, insurance company, and financial institution properties, through June 30, 2026.

Present law authorizes the La. Tax Commission to impose fees for the assessment of public service, insurance company, and financial institution properties. The fee amounts authorized for the period beginning July 1, 2018, and ending June 30, 2022, are:

- (1) .0004% for public service properties
- (2) .0003% for insurance companies
- (3) .0003% for financial institutions

Proposed law changes present law by extending the authority for imposition of the fee imposed by the La. Tax Commission from July 1, 2018, through June 30, 2022, to July 1, 2021, through June 30, 2026.

Effective July 1, 2021.

(Amends R.S. 47:1838(intro. para.))