

<b>FOR OFFICE USE ONLY</b>	

---

**HOUSE FLOOR AMENDMENTS**

2021 Regular Session

Amendments proposed by Representative Stefanski to Engrossed House Bill No. 573 by Representative Stefanski

---

1 AMENDMENT NO. 1

2 On page 1, line 3, after "1431(B)," delete the remainder of the line and insert "1432(A),  
3 1436(B), 1437(A), 1439(C),"

4 AMENDMENT NO. 2

5 On page 1, line 5, after "2327" and before "to enact" delete "and" and insert a comma ","

6 AMENDMENT NO. 3

7 On page 1, line 6, after "1431(F)" and before "1856(H)," insert "1432(B),"

8 AMENDMENT NO. 4

9 On page 1, at the beginning of line 7, insert "and to repeal R.S. 47:1432(D),"

10 AMENDMENT NO. 5

11 On page 1, at the beginning of line 20, insert the following:

12 "require that notice be afforded to certain parties for certain proceedings; to require  
13 annual reporting under certain circumstances; to authorize the promulgation of rules;  
14 to"

15 AMENDMENT NO. 6

16 On page 2, line 3, after "1431(B)," and before "1856(D)(2)" delete "1436(B), 1437(A)," and  
17 insert "1432(A), 1436(B), 1437(A), 1439(C),"

18 AMENDMENT NO. 7

19 On page 2, line 6, after "1431(F)" and before "1856(H)," insert "1432(B),"

20 AMENDMENT NO. 8

21 On page 2, line 24, after "selected" delete the remainder of the line in its entirety and insert  
22 "by the"

23 AMENDMENT NO. 9

24 On page 2, line 25, after "Policy" delete the comma "," and delete "and" and insert "after  
25 consultation with"

1 AMENDMENT NO. 10

2 On page 4, at the beginning of line 4, delete "matter relating to" and insert "related matter  
3 or concerning"

4 AMENDMENT NO. 11

5 On page 5, delete lines 9 through 11 in their entirety and insert the following:

6 "(2) Intervention by and joinder of the relevant assessor shall be permitted  
7 or required as provided by law."

8 AMENDMENT NO. 12

9 On page 5, delete line 17 in its entirety and insert the following:

10 "§1432. Notice; hearing; decision

11 A. The taxpayer, ~~and the collector, and other parties to proceedings pursuant~~  
12 to this Chapter shall be afforded notice and opportunity to be heard in each  
13 proceeding for the trial of any redetermination of an assessment, the consideration  
14 of a payment under protest petition, ~~or~~ for the determination of an overpayment, ~~or~~  
15 other matter to be tried pursuant to the provisions of this Chapter. A decision or  
16 judgment in ~~such~~ these matters shall be made as quickly as practicable.

17 B. An action filed pursuant to this Chapter shall be deemed in any court of  
18 Louisiana to be a suit pending in a court of this state for the purposes of Code of  
19 Civil Procedure Article 531.

20 \* \* \*

21 AMENDMENT NO. 13

22 On page 6, between lines 15 and 16, insert the following:

23 "§1439. Escrow account

24 \* \* \*

25 C. The account, and any related funds included therein, shall be subject to  
26 audit by the legislative auditor. An annual report of account transactions concerning  
27 state cases shall also be submitted to the ~~Cash Management Review Board~~ secretary  
28 of the Department of Revenue. An annual report of the account's transactions  
29 concerning local sales tax cases shall be submitted to the Louisiana Uniform Local  
30 Sales Tax Board. An annual report of the account's transactions concerning local ad  
31 valorem tax cases shall be submitted to the written designee for the Louisiana  
32 Sheriff's Association and the written designee for the Louisiana Assessor's  
33 Association.

34 \* \* \*

35 AMENDMENT NO. 14

36 On page 7, line 20, after "the" and before "reviewing" insert "court reviewing the matter or  
37 the"

1 AMENDMENT NO. 15

2 On page 8, line 27, after "matters" and before "may" delete the comma "," and delete "the  
3 tax commission" and insert "regarding the conduct of its hearings, the Louisiana Tax  
4 Commission"

5 AMENDMENT NO. 16

6 On page 8, line 28, after "rules" delete the remainder of the line in its entirety and insert "not  
7 inconsistent with the provisions of this Section or other law."

8 AMENDMENT NO. 17

9 On page 9, delete lines 22 through 26 in their entirety and insert the following:

10 "(iii) Nothing in this Subparagraph shall be construed to limit the ability of  
11 the Louisiana Tax Commission to find good reason to admit otherwise admissible  
12 documents or evidence pursuant to this Subsection. For purposes of this  
13 Subparagraph, good reason for failure to timely present documents or evidence shall  
14 always be presumed to exist when the otherwise admissible document or evidence  
15 is either of the following:

16 (aa) Not available to the taxpayer at the time of the deadline for submission  
17 to the assessor but is provided to the assessor within fifteen days of availability  
18 including but not limited to financial or accounting documents, financial statements,  
19 information regarding the useful life of property, depreciation schedules, other  
20 records of income data, or environmental assessments or reports relating to the  
21 property.

22 (bb) Consists of documents or records of income or expenses concerning the  
23 valuation of oil and gas property when the taxpayer has timely provided all  
24 information required by rule and the documents or records are supplemental to the  
25 submission. The presumption provided for in this Subparagraph shall not apply to  
26 documents or records specifically required to be provided by rule or expressly  
27 requested by the assessor pursuant to R.S. 47:1957(C) if the documents were  
28 available to the taxpayer but not timely provided in response to the assessor's  
29 request.

30 (iv) Witnesses may be utilized to authenticate or explain evidence which is  
31 otherwise admissible pursuant to the provisions of this Subsection. Nothing in this  
32 Subparagraph shall be construed to limit otherwise admissible witness testimony  
33 evidence.

34 (v) For purposes of this Subparagraph, the phrase "otherwise admissible"  
35 shall mean evidence admissible pursuant to any provision of this Subsection and  
36 evidence admissible pursuant to relevant provisions of the Administrative Procedure  
37 Act and Code of Evidence.

38 (vi) Nothing in this Subparagraph shall be construed to limit any of the  
39 following otherwise admissible data, guides, and resources that are publicly  
40 accessible:

41 (aa) Aerial or other photography."

42 AMENDMENT NO. 18

43 On page 9, line 28, after "assessment," and before "building" delete "such as" and insert  
44 "including but not limited to"

1 AMENDMENT NO. 19

2 On page 10, line 1, after "Resources" delete the comma "," and delete the remainder of the  
3 line in its entirety and insert "including but not limited to data"

4 AMENDMENT NO. 20

5 On page 10, line 3, after "data" and before "multiple" delete "such as" and insert "including  
6 but not limited to"

7 AMENDMENT NO. 21

8 On page 10, line 10, after "1998" and before "or" insert the following:

9 "to be decided by preference and priority within twenty-one days and thereafter be  
10 subject to review by priority in the same manner as a non-appealable interlocutory  
11 judgment,"

12 AMENDMENT NO. 22

13 On page 10, at the end of line 12, insert the following:

14 "Except as ordered by a court of appeal, no stay of the proceedings before the  
15 Louisiana Tax Commission may be issued pursuant to an action pursuant to this  
16 Subparagraph. This Subparagraph shall not apply to an application to present  
17 additional evidence not timely filed pursuant to the rules of the Louisiana Tax  
18 Commission."

19 AMENDMENT NO. 23

20 On page 10, between lines 17 and 18, insert the following:

21 "(d) The Louisiana Tax Commission may promulgate rules related to the  
22 disclosure of evidence to the opposing party and the consideration of evidentiary  
23 disputes; however, no provision of this Paragraph shall extend any deadline beyond  
24 the date that would be applicable pursuant to Louisiana Tax Commission rules."

25 AMENDMENT NO. 24

26 On page 11, line 3, after "entirety" delete the comma "," and delete the remainder of the line  
27 in its entirety and delete line 4 in its entirety and insert "including otherwise admissible first-  
28 hand witness testimony."

29 AMENDMENT NO. 25

30 On page 12, line 5, after "shall be" and before "pursuant" delete "tried" and insert "heard"

31 AMENDMENT NO. 26

32 On page 12, line 7, after "court" and before the period "." insert "or the Board of Tax  
33 Appeals"

34 AMENDMENT NO. 27

35 On page 12, line 9, after "hear" delete the remainder of the line in its entirety

1 AMENDMENT NO. 28

2 On page 12, line 16, after "court" and before "or the" delete "of proper venue" and insert "for  
3 East Baton Rouge Parish"

4 AMENDMENT NO. 29

5 On page 12, line 23, after "receive" delete the remainder of the line in its entirety and insert  
6 "a copy of every filing in a"

7 AMENDMENT NO. 30

8 On page 12, at the end of line 24, delete the period "." and insert a comma "," and insert "and  
9 may intervene in accordance with the applicable provisions of the Code of Civil Procedure."

10 AMENDMENT NO. 31

11 On page 13, line 10, after "located" delete the comma "," and delete the remainder of the line  
12 in its entirety and delete line 11 in its entirety and insert "and the Louisiana"

13 AMENDMENT NO. 32

14 On page 14, line 23, after "Part" delete the remainder of the line in its entirety and at the  
15 beginning of line 24, delete "to an assessor pursuant to R.S. 47:1989"

16 AMENDMENT NO. 33

17 On page 15, at the end of line 4, insert the following:

18 "For purposes of this Section, forms shall include all information provided by a  
19 taxpayer to an assessor pursuant to this Part."

20 AMENDMENT NO. 34

21 On page 15, delete line 5 in its entirety and insert the following:

22 "Section 2. R.S. 47:1432(D) is hereby repealed in its entirety.

23 Section 3. The provisions of this Act amending R.S. 47:1989 shall have prospective  
24 effect and shall not be applicable to any case actually pending before the Louisiana Tax  
25 Commission or in any court on August 1, 2021. The provisions of this Act amending R.S.  
26 47:1998 shall not be applicable to any case actually pending in any court on August 1, 2021.  
27 The remaining provisions of this Act are procedural and shall become operative on January  
28 1, 2022."