

2021 Regular Session

HOUSE BILL NO. 573

BY REPRESENTATIVE STEFANSKI

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX COMMISSION, STATE: Provides for the administration, review, and adjudication of ad valorem tax assessments

1 AN ACT

2 To amend and reenact R.S. 47:1402(D)(2), (3)(introductory paragraph), and (5),
3 1403(B)(6)(c), 1407(3) and (7), 1418(4)(b) and (c), 1431(B), 1432(A), 1436(B),
4 1437(A), 1439(C), 1856(D)(2) and (3) and (G), 1857(B)(1), 1989(C), 1998(A)(1)(a)
5 and (b)(i) and (D), 2132(D), 2134(B)(3), (D), and (E)(1), and 2327, to enact R.S.
6 47:1402(D)(3)(h) and (i), 1418(4)(d), 1431(F), 1432(B), 1856(H), 1857(B)(3),
7 1992(B)(3), and 1998(H) and (I), and to repeal R.S. 47:1432(D), relative to ad
8 valorem taxes; to provide for the qualifications of members of the Board of Tax
9 Appeals; to provide for the membership and qualifications of the Local Tax Division
10 Nominating Committee; to provide for administrative matters for the Board of Tax
11 Appeals; to provide for the jurisdiction of the Board of Tax Appeals; to provide for
12 definitions; to provide for the administration, review, and appeal of ad valorem tax
13 assessments; to provide for actions related to the legality or correctness of certain
14 assessments; to provide for actions related to payment of taxes under protest; to
15 provide for actions for the recovery of taxes paid under protest; to provide for actions
16 related to the assessment of public service properties by the commission; to provide
17 for review of certain cases by the Louisiana Tax Commission; to provide for the
18 refund of certain taxes; to provide for actions related to the payment of an
19 assessment under protest; to provide for limitations and requirements in actions
20 related to ad valorem tax assessments; to provide for a public records exception; to
21 require that notice be afforded to certain parties for certain proceedings; to require

1 annual reporting under certain circumstances; to authorize the promulgation of rules;
2 to provide for an effective date; and to provide for related matters.

3 Be it enacted by the Legislature of Louisiana:

4 Section 1. R.S. 47:1402(D)(2), (3)(introductory paragraph), and (5), 1403(B)(6)(c),
5 1407(3) and (7), 1418(4)(b) and (c), 1431(B), 1432(A), 1436(B), 1437(A), 1439(C),
6 1856(D)(2) and (3) and (G), 1857(B)(1), 1989(C), 1998(A)(1)(a) and (b)(i) and (D),
7 2132(D), 2134(B)(3), (D), and (E)(1), and 2327 are hereby amended and reenacted and R.S.
8 47:1402(D)(3)(h) and (i), 1418(4)(d), 1431(F), 1432(B), 1856(H), 1857(B)(3), 1992(B)(3),
9 and 1998(H) and (I) are hereby enacted to read as follows:

10 §1402. Membership of board; qualifications; appointment; term; vacancy; salary

11 * * *

12 D.

13 * * *

14 (2) The nominating committee shall be responsible for developing a list of
15 not less than one, nor more than three, qualified nominees for any vacancy. Any
16 person nominated by the committee must be an attorney with experience in
17 Louisiana ~~sales~~ tax law, and at least one nominee shall be certified as a Tax Law
18 Specialist by the Louisiana Board of Legal Specialization.

19 (3) The Local Tax Division Nominating Committee is hereby established to
20 be comprised of ~~eight~~ ten members who shall be either an attorney licensed to
21 practice law in Louisiana, a certified public accountant, a certified Louisiana
22 assessor, or a parish tax administrator. The committee shall be comprised of the
23 following members:

24 * * *

25 (h) A representative of the Louisiana Assessor's Association.

26 (i) A representative selected by the Pelican Institute for Public Policy after
27 consultation with the Louisiana Chamber of Commerce Foundation, representing the
28 state's minority Chambers of Commerce.

29 * * *

1 (5) ~~Six~~ Eight members shall constitute a quorum for the transaction of
2 committee business, and each nomination must be approved by a favorable vote of
3 at least ~~five~~ six committee members.

4 * * *

5 §1403. Designation of officers; domicile; quorum; seal

6 * * *

7 B.

8 * * *

9 (6)

10 * * *

11 (c) For any case assigned to be heard in the Local Tax Division, all
12 references to the "Board of Tax Appeals" in this Chapter, ~~or~~ in Chapter 2-D of this
13 Subtitle, or in Subtitle III of this Title shall mean the board's Local Tax Division,
14 with the board's authority exercised by its local tax judge pursuant to Paragraph
15 (A)(3) of this Section.

16 * * *

17 §1407. Jurisdiction of the board

18 The jurisdiction of the board shall extend to the following:

19 * * *

20 (3)(a) All matters related to state or local taxes or fees, ~~or,~~

21 (b) All other jurisdiction otherwise provided by law, including jurisdiction
22 concerning ad valorem taxes pursuant to Subtitle III of this Title, rules to cease
23 business, ordinary collection suits, summary tax proceedings, rules to seek
24 uniformity of interpretation of common sales and use tax law or local sales and use
25 tax law, as provided in R.S. 47:337.101(A)(2), and petitions concerning the validity
26 of a collector's rules, regulations, or private letter rulings, as provided in R.S.
27 47:337.102.

28 * * *

1 B. A judgment of the board in a case by or against a local collector may be
2 reviewed as follows:

3 (1) In the court of appeal for the parish where the tax being litigated is
4 levied, except as provided for in ~~Paragraph (2)~~ of this Subsection.

5 (2) In the case of an agreement between the ~~local collector and taxpayer~~
6 parties, then by the court of appeal as stipulated in the agreement.

7 (3) In the respective court of appeal for the parish of the appellee for any
8 case appealed by a local collector appealing a ruling issued against another local
9 collector pursuant to R.S. 47:337.101 or other applicable law, and if there are
10 appellees from different circuits, then in the court of appeal designated by the board
11 as having the most connection to the matter at issue.

12 (4) If Paragraphs (1) through (3) of this Subsection do not apply, then to the
13 court of appeal designated by the board as having the most connection to the matter
14 at issue or, if none, then the court of appeal for East Baton Rouge Parish.

15 * * *

16 §1437. Effect of final judgment

17 A. When the decision or judgment of the board which has become final
18 contains a finding that the taxpayer is liable for the payment of an amount of tax,
19 interest and penalty, ~~such~~ the amount shall be paid by the taxpayer upon notice and
20 demand from the collector, and shall be collectible by distraint and sale, as provided
21 in R.S. 47:1570 through 1573, or 337.57 through 337.60, or any other means
22 provided for in Chapter 2-D of Subtitle II or Subtitle III of this Title for a local
23 collector.

24 * * *

25 §1439. Escrow account

26 * * *

27 C. The account, and any related funds included therein, shall be subject to
28 audit by the legislative auditor. An annual report of account transactions concerning
29 state cases shall also be submitted to the ~~Cash Management Review Board~~ secretary

1 responsible for the collection of any taxes owed pursuant to ~~such~~ the assessment
 2 shall be made parties to ~~such~~ the suit. If ~~such~~ the suit affects assessments of property
 3 located in more than one parish, ~~such~~ the suit may be brought in ~~either~~ the Board of
 4 Tax Appeals, the district court for the parish in which the tax commission is
 5 domiciled, or the district court of any one of the parishes in which the property is
 6 located and assessed. No bond or other security shall be necessary to perfect an
 7 appeal in ~~such~~ the suit. Any appeal from a judgment of the district court shall be
 8 heard by preference within sixty days of the lodging of the record in the court of
 9 appeal. The appeal shall be taken thirty days from the date the judgment of the
 10 ~~district~~ reviewing court is rendered.

11 H. For purposes of this Section, references to the court reviewing the matter
 12 or the reviewing court shall be deemed to mean either a district court of proper venue
 13 or the Board of Tax Appeals.

14 §1857. Corrections and changes

15 * * *

16 B.(1)~~(a)~~ Any company may institute suit in the Board of Tax Appeals or any
 17 court having jurisdiction of the cause of action; for the purpose of contesting the
 18 correctness or legality of any corrections and changes of its assessed valuation for
 19 taxation by the Louisiana Tax Commission under this Section, which suit must be
 20 instituted within thirty days after receipt of the notice ordering the change. However,
 21 to state a cause of action, the petition instituting ~~such~~ the suit shall name the
 22 Louisiana Tax Commission as defendant and shall set forth not only the correction
 23 or change of its assessed valuation for taxation made by the Louisiana Tax
 24 Commission, but also the assessed valuation for taxation that the company deems to
 25 be correct and legal and the reasons therefor.

26 ~~(b) The proceedings in such suit shall be tried by preference, whether or not~~
 27 ~~out of term time⁺, at such time as fixed by the district court. No new trial or~~
 28 ~~rehearing shall be allowed.~~

1 additional evidence be taken by the assessor. The assessor may modify the
2 assessment by reason of the additional evidence and shall notify the Louisiana Tax
3 Commission of any modifications to the assessment within fifteen calendar days of
4 receipt of the additional evidence. The Louisiana Tax Commission may then order
5 any evidence that is otherwise admissible be admitted for the purposes of review.

6 (ii) For purposes of this Subparagraph, good reason for failure to timely
7 present information to the assessor shall be presumed to exist for reports and related
8 attachments of any appraiser or other expert ordered prior to the deadline for filing
9 a complaint with the board of review if the report and attachments are submitted to
10 the assessor within thirty days of receipt of the reports and attachments by the
11 taxpayer and at least twenty-five days prior to a hearing before the Louisiana Tax
12 Commission. Nothing in this Subparagraph shall be construed to limit the ability of
13 the Louisiana Tax Commission to find good reason to admit other expert reports
14 pursuant to the other provisions of this Subsection.

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

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

27 (bb) Consists of documents or records of income or expenses concerning the
28 valuation of oil and gas property when the taxpayer has timely provided all
29 information required by rule and the documents or records are supplemental to the

1 submission. The presumption provided for in this Subparagraph shall not apply to
2 documents or records specifically required to be provided by rule or expressly
3 requested by the assessor pursuant to R.S. 47:1957(C) if the documents were
4 available to the taxpayer but not timely provided in response to the assessor's
5 request.

6 (iv) Witnesses may be utilized to authenticate or explain evidence which is
7 otherwise admissible pursuant to the provisions of this Subsection. Nothing in this
8 Subparagraph shall be construed to limit otherwise admissible witness testimony
9 evidence.

10 (v) For purposes of this Subparagraph, the phrase "otherwise admissible"
11 shall mean evidence admissible pursuant to any provision of this Subsection and
12 evidence admissible pursuant to relevant provisions of the Administrative Procedure
13 Act and Code of Evidence.

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

17 (aa) Aerial or other photography.

18 (bb) Public records of Clerks of Court or other political subdivisions in the
19 parish of the assessment, including but not limited to building permits, conveyance
20 records, city directories, occupancy permits, or demolition permits.

21 (cc) Public records of the Department of Natural Resources including but not
22 limited to data from the Strategic Online Natural Resource Information System
23 (SONRIS).

24 (dd) Sales data including but not limited to multiple listing service reports.

25 (ee) Published cost data or cost guides and their related sources.

26 (ff) Rules, advisories, or guidance promulgated by the Louisiana Tax
27 Commission.

28 (b) A decision of the Louisiana Tax Commission to deny a taxpayer's
29 application to present additional evidence pursuant to Subparagraph (a) of this

1 Paragraph shall, at the option of the taxpayer, be considered a final determination for
2 purposes of appeal as provided for in R.S. 47:1998 to be decided by preference and
3 priority within twenty-one days and thereafter be subject to review by priority in the
4 same manner as a non-appealable interlocutory judgment, or be subject to immediate
5 review by application for supervisory writ in the same manner as provided for in
6 Rule 4 of the Uniform Rules of Louisiana Courts of Appeal. Except as ordered by
7 a court of appeal, no stay of the proceedings before the Louisiana Tax Commission
8 may be issued pursuant to an action pursuant to this Subparagraph. This
9 Subparagraph shall not apply to an application to present additional evidence not
10 timely filed pursuant to the rules of the Louisiana Tax Commission.

11 (c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
12 in an appeal of the correctness of an assessment of real property, the Louisiana Tax
13 Commission may independently appraise the property utilizing the criteria set forth
14 in R.S. 47:2323 and may enter that appraisal into evidence for consideration on
15 review of the correctness of the assessment.

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

20 (3) The Louisiana Tax Commission may affirm the correctness of the
21 assessment, it may remand the matter for further consideration by the assessor, or it
22 may reverse or modify the assessment because the assessment is any of the
23 following:

24 (a) In violation of constitutional or statutory provisions.

25 (b) In excess of the authority of the assessor.

26 (c) Made upon an unlawful procedure.

27 (d) Affected by another error of law.

28 (e) Arbitrary or capricious or characterized by abuse of discretion or clearly
29 unwarranted exercise of discretion.

1 §2327. Confidentiality of forms

2 Forms filed by a taxpayer pursuant to this Part shall be confidential and shall
3 be used by the assessor, the governing authority, the Louisiana Tax Commission, and
4 the Louisiana Department of Revenue, solely for the purpose of administering the
5 provisions of this Part and verifying eligibility for tax credits claimed under R.S.
6 47:6006. ~~Such~~ The forms shall not be subject to the provisions of the Public Records
7 Law, provided however, that ~~such~~ the forms shall be admissible in evidence and
8 subject to discovery in judicial or administrative proceedings according to general
9 law relating to the production and discovery of evidence subject to any protection
10 related to use of confidential information provided by an order under the provisions
11 of Article 1426 of the Louisiana Code of Civil Procedure. For purposes of this
12 Section, forms shall include all information provided by a taxpayer to an assessor
13 pursuant to this Part.

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

15 Section 3. The provisions of this Act amending R.S. 47:1989 shall have prospective
16 effect and shall not be applicable to any case actually pending before the Louisiana Tax
17 Commission or in any court on August 1, 2021. The provisions of this Act amending R.S.
18 47:1998 shall not be applicable to any case actually pending in any court on August 1, 2021.
19 The remaining provisions of this Act are procedural and shall become operative on January
20 1, 2022.

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 573 Reengrossed

2021 Regular Session

Stefanski

Abstract: Provides for the administration, review, and adjudication of ad valorem tax assessments by the Board of Tax Appeals, the La. Tax Commission, and assessors.

Present law provides for the establishment of the Board of Tax Appeals (board) to hear and decide disputes between taxpayers and any state or local tax collector. Present law provides for the membership, qualifications, and appointments to the board.

Proposed law retains present law as it relates to the board but expands the qualifications of a nominee for a board position to include a person who has La. tax law experience rather than a person with La. *sales* tax law experience.

Proposed law increases the membership of the Local Tax Division Nominating Committee from eight to ten members by adding a member who represents the La. Assessor's Association and a representative selected by the Pelican Institute after consultation with the La. Chamber of Commerce Foundation. Further expands the qualifications for members of the nominating committee to include a certified La. assessor.

Present law provides for the jurisdiction of the board which includes petitions for declaratory judgment or actions related to the constitutionality of a law or ordinance or the validity of a regulation concerning a state or local tax or fee.

Proposed law retains present law but adds that the board's jurisdiction over petitions for declaratory judgement or other actions extends to matters related to state or local taxes or fees and contracts related to fees.

Present law defines a "local collector" as an individual or entity responsible for collecting occupational license or occupancy taxes, or local taxes or fees except those tax matters within the jurisdiction of the La. Tax Commission (commission).

Proposed law adds ad valorem taxes to the taxes a local collector may collect and removes the exclusion for tax matters within the jurisdiction of the commission. Proposed law further defines a local collector to include an assessor or the commission if it is a party to a proceeding related to appeals for the redetermination of an assessment or the determination of an overpayment.

Present law authorizes a taxpayer to appeal to the board for a redetermination of an assessment or a determination of an overpayment when a taxpayer is aggrieved by an assessment made by a state collector or by a state collector's action or failure to act on a claim for refund or credit of an overpayment. Present law establishes a procedure for a taxpayer to file a petition for payment of taxes under protest.

Proposed law retains present law but specifies that a taxpayer must comply with the present law procedure related to suits for payment of taxes under protest.

Proposed law sets forth a procedure for a relevant party who is aggrieved by an action of a local collector, assessor, or the commission, if the action is appealable to the board. Further authorizes an intervention by and joinder of the relevant assessor as permitted or required by present law. Proposed law excludes actions concerning local tax sales, the nullification of tax sales, or the contesting of the seizure of movables for collection from this procedure.

Present law requires the taxpayer and the collector to get notice and an opportunity to be heard in each proceeding for the redetermination of an assessment, the consideration of a payment under protest petition, or for the determination of an overpayment. Further requires decisions or judgments to be made as quickly as practicable.

Proposed law retains present law but adds a requirement that other parties to proceedings be afforded notice and an opportunity to be heard.

Present law provides for the determination of the appellate court that has jurisdiction over decisions or judgments of the board including the court of appeal for the parish where the tax is being litigated, the court the parties stipulate to have jurisdiction, or the court of appeal for the parish of the appellee for a case appealed by a collector.

Proposed law retains present law but provides that if none of the options for review in present law are applicable, the judgment may be reviewed by the court of appeal designated

by the board that has the most connection to the matter or, if none, the court of appeal for East Baton Rouge Parish.

Present law requires the board to select a fiscal agent for its escrow account used to distribute funds pursuant to certified copies of an order. Further requires the account to be subject to audit by the legislative auditor and for an annual report of account transactions concerning state cases to be submitted to the Cash Management Review Board and an annual report of the account transactions concerning local tax cases to be submitted to the La. Uniform Local Sales Tax Board.

Proposed law retains present law but changes the entity to which the annual report for state tax cases must be submitted from the Cash Management Review Board to the secretary of the Dept. of Revenue and specifies that the annual report regarding local tax cases applies to local *sales* tax cases.

Proposed law requires an annual report of the account's transactions concerning local ad valorem tax cases to be submitted to the written designee for the La. Sheriff's Association and the written designee for the La. Assessor's Association.

Present law requires the commission to assess public service properties for purposes of ad valorem taxes. Further requires the commission to give notice of the initial determination of the assessed valuation in writing to a company and the initial determination becomes final if no protest is filed with the commission within 30 days after receipt by the company of the notice of the initial determination. Present law provides for a procedure for a company to protest an initial valuation and a procedure for the company to appeal decisions of the commission.

Proposed law retains present law but authorizes parties to appeal to the board in suits contesting the valuation or assessment of public service properties when the suit affects assessments of property in more than one parish. Further clarifies that references to "reviewing court" in proposed law include the board.

Present law authorizes the commission to correct or change the assessment of any company in order to make the assessment conform to facts. A company may institute a suit to contest the correctness or legality of any corrections and changes of its assessed valuation by the commission.

Proposed law retains present law related to the authorization for a company to contest the correctness of an assessment but specifies that these suits shall be subject to provisions of present law related to appeals of the final determination of the assessed value of property by the commission.

Present law requires an assessor to annually assess and value property within the assessor's jurisdiction for purposes of ad valorem property taxes. Further provides for the assessment procedure and time line an assessor is required to follow in order to notify a property owner of the assessed value of his property. Present law also sets forth a procedure for a property owner to contest a property's valuation including the establishment of boards of review which consists of the governing authorities in each parish.

Present law requires the commission to conduct public hearings within 10 days of receipt of the assessment lists to hear real and personal property appeals of taxpayers, tax-recipient bodies, or assessors from actions of the board of review.

Proposed law retains present law but requires a review of the correctness of an assessment by an assessor to be confined to review of evidence presented to the assessor prior to the close of the deadline for filing a complaint with the board of review. If a taxpayer makes application to present additional evidence before the date set for hearing on the appeal and the commission finds that the additional evidence is material and there were reasons for

failure to timely present the evidence to the assessor, the commission may order the assessor to take the additional evidence. Authorizes an assessor to modify the assessment because of the additional evidence and to notify the commission of modifications within 15 calendar days of receipt of the additional evidence.

Proposed law provides that good reason for failure to timely present information to the assessor is presumed to exist for reports and related attachments of any appraiser or other expert ordered prior to the deadline for filing a complaint with the board of review if the report and attachments are submitted to the assessor within 30 days of receipt of the reports and attachments by the taxpayer and at least 25 days prior to a hearing before the commission.

Proposed law provides that good reason for failure to timely present documents or evidence is always presumed to exist when the otherwise admissible document or evidence is not available to the taxpayer at the time of the deadline for submission to the assessor but is provided to the assessor within 15 days of availability or consists of documents or records of income or expenses concerning the valuation of oil and gas property when the taxpayer has timely provided all information required by rule and the documents or records are supplemental to the submission.

Proposed law exempts documents or records of income or expenses concerning the valuation of oil and gas property from the presumption of good reason for failing to timely present documents or evidence if the documents were available to the taxpayer but not timely provided in response to the assessor's request.

Proposed law authorizes witnesses to be used to authenticate or explain documents which are otherwise admissible and provides for the use of publicly accessible data, guides, and resources.

Proposed law provides that a decision of the commission to deny a taxpayer's application to present additional evidence shall, at the option of the taxpayer, be considered a final determination for purposes of appeal or be subject to immediate review by application for supervisory writ to the court of appeal. Further provides that except as ordered by a court of appeal, no stay of the proceedings before the La. Tax Commission may be issued pursuant to an action to deny a taxpayer's application to present additional evidence.

Proposed law in appeals of the correctness of assessments, authorizes the commission to independently appraise property and to enter that appraisal into evidence for consideration on review of the correctness of the assessment.

Proposed law sets forth the actions the commission or a district court may take when reviewing the correctness of an assessment by an assessor and provides for specific reasons that may warrant the commission or the district court to reverse or modify the assessor's assessment.

Proposed law provides that if an assessor receives additional information from a taxpayer after the assessment lists have been certified to the board of review but before the filing of a complaint with the board of review, the assessor may modify the assessment to make a reduction based on the additional evidence. Reductions in assessments shall be communicated to the taxpayer and the board of review no less than 24 hours prior to the board of review's public hearing.

Present law authorizes a taxpayer who is dissatisfied with the final determination of the commission concerning the correctness of an assessment to file a suit within 30 days of the entry of a final decision of the commission in the district court for the parish where the commission is domiciled or the district court of the parish where the property is located.

Present law establishes a procedure for claims against a political subdivision for ad valorem taxes erroneously paid to the political subdivision which includes presenting the claim to the commission within three years of the date of the payment. Further provides a procedure for a taxpayer who prevails in their claim to present a claim to the commission to receive a refund of the payments. Authorizes an appeal to the district court if an assessor or the commission refuses to approve a claim for a refund.

Proposed law retains present law but authorizes a taxpayer to also appeal to the board.

Present law establishes a procedure for a taxpayer to challenge the correctness of an assessment or a legality challenge by timely paying the disputed amount under protest to the tax collector. Present law provides for the proper party defendants who must be included in these suits.

Proposed law retains present law but provides for the proper party defendants who must be included in a correctness challenge related to appeals of actions by a board of review related to the inspection of assessment lists and notification and review of assessments and appeals of final determinations by the commission. Further provides that a legality challenge may be brought by a petition for recovery of a tax paid under protest before the board which shall provide a legal remedy and right of action for a full and complete adjudication of all questions arising in connection with the tax.

Present law authorizes a taxpayer, in cases of an additional assessment, to pay the additional assessment under protest without having to file an additional suit if the taxpayer shows that the principle of law involved in an additional assessment is already pending before the court for judicial determination and if the taxpayer agrees to abide by the pending court's decision.

Proposed law retains present law but specifies that the assessment under protest may also be under consideration by the board.

Present law requires forms filed by a taxpayer to be considered confidential and limits use solely for purposes of administering the provisions of present law and for verifying eligibility for tax credits. Exempts these forms from the provisions of present law concerning public records; however, the forms are admissible in evidence and subject to discovery in judicial or administrative proceedings.

Proposed law retains present law but clarifies that the admissibility of the forms into evidence shall be subject to present law protections related to use of confidential information provided by court order. Further provides that forms shall include all information provided by a taxpayer to an assessor.

Proposed law provides that the provisions of proposed law amending R.S. 47:1989 shall be prospective and shall not be applicable to any case pending before the La. Tax Commission or in any court on Aug. 1, 2021. The remaining provisions of proposed law are procedural and shall become operative on Jan. 1, 2022.

(Amends R.S. 47:1402(D)(2), (3)(intro. para.), and (5), 1403(B)(6)(c), 1407(3) and (7), 1418(4)(b) and (c), 1431(B), 1432(A), 1436(B), 1437(A), 1439(C), 1856(D)(2) and (3) and (G), 1857(B)(1), 1989(C), 1998(A)(1)(a) and (b)(i) and (D), 2132(D), 2134(B)(3), (D), and (E)(1), and 2327; Adds R.S. 47:1402(D)(3)(h) and (i), 1418(4)(d), 1431(F), 1432(B), 1856(H), 1857(B)(3), 1992(B)(3) and 1998(H) and (I); Repeals R.S. 47:1432(D))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Expand jurisdiction of the board to include contracts related to fees and remove exclusions from the board's jurisdiction matters related solely to the correctness of an assessment by a parish assessor that is subject to review by the commission.
2. Change the deadline for submission of evidence for review of the correctness of an assessment by an assessor from the period for inspection of the assessment lists to the deadline for filing a complaint with the board of review.
3. Add provisions related to a presumption that good reason for failure to timely present information to an assessor exists for reports and related attachments if the report and attachments are submitted to the assessor within 30 days of receipt of the reports and attachments by the taxpayer and at least 25 days prior to a hearing before the commission.
4. Add authorization for witnesses to be used to authenticate or explain documents and provide for the use of publicly accessible data, guides, and resources.
5. Add provisions that a decision of the commission to deny a taxpayer's application to present additional evidence shall, at the option of the taxpayer, be considered a final determination for purposes of appeal or be subject to immediate review by application for supervisory writ to the court of appeal.
6. Provide for a public records exception for forms and information provided to an assessor related to the correctness of an assessment.
7. Add an effective date of Jan. 1, 2022.

The House Floor Amendments to the engrossed bill:

1. Change the selection of one of the additional members of the Local Tax Division Nominating Committee from one selected jointly by the Council of State Taxation, the Pelican Institute for Public Policy, and the La. Chamber of Commerce Foundation to a member selected by the Pelican Institute for Public Policy after consultation with the La. Chamber of Commerce Foundation.
2. Add requirement that other parties to proceedings be afforded notice and opportunity to be heard in proceedings for the redetermination of an assessment, the consideration of a payment under protest petition, or for the determination of an overpayment.
3. Change the entity to which the annual report for state tax cases must be submitted from the Cash Management Review Board to the secretary of the Dept. of Revenue and specify that the annual report regarding local tax cases applies to local *sales* tax cases.
4. Require an annual report of the escrow account's transactions concerning local ad valorem tax cases to be submitted to the written designee for the La. Sheriff's Association and the written designee for the La. Assessor's Association.
5. Add provisions related to the presumption of good reason for failure to timely present documents or evidence to the La. Tax Commission.

6. Exempt documents or records of income or expenses concerning the valuation of oil and gas property from the presumption of good reason for failing to timely present documents or evidence if the documents were available to the taxpayer but not timely provided in response to the assessor's request.
7. Prohibit a stay of the proceedings before the La. Tax Commission from being issued pursuant to an action to deny a taxpayer's application to present additional evidence.
8. Authorize the La. Tax Commission to promulgate rules related to the disclosure of evidence to the opposing party and the consideration of evidentiary disputes; however, the rules shall not extend any deadline beyond what is applicable pursuant to La. Tax Commission rules.
9. Remove the requirement that information provided by a taxpayer on forms to the assessor be held confidential but require that forms provided by a taxpayer to an assessor include all of the information submitted by the taxpayer.
10. Add provisions providing that proposed law amending R.S. 47:1989 has prospective effect and shall not apply to any case actually pending before the La. Tax Commission or in any court on Aug. 1, 2021, that provisions of proposed law amending R.S. 47:1998 shall not apply to any case pending in any court on Aug. 1, 2021, and that the remaining provisions of proposed law are procedural and become operative on Jan. 1, 2022.
11. Delete effective date of Jan. 1, 2022.