
SENATE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed
House Bill No. 562 by Representative Bourriaque

1 AMENDMENT NO. 12 On page 1, line 2, change "R.S. 47:337.102(B)(3)" to "R.S. 47:302(K)(7)(b), 337.102(B)(3)
3 and (5),"4 AMENDMENT NO. 25 On page 1, line 3, change "and 1418(7)(d), to enact R.S. 47:338.223" to ", 1418(7)(d), and
6 1483(C), to enact R.S. 47:337.102(C)(10), 338.223, 1408(D)(3),"7 AMENDMENT NO. 38 On page 1, line 5, after "taxes;" delete the remainder of the line and insert "to provide
9 relative to tax administration; to provide for the dedication of local funds to the Board of Tax
10 Appeals; to provide for protective orders and confidentiality of taxpayer information;"11 AMENDMENT NO. 4

12 On page 1, line 6, delete "and use tax administration;"

13 AMENDMENT NO. 514 On page 2, line 1, change "R.S. 47:337.102(B)(3)" to "R.S. 47:302(K)(7)(b), 337.102(B)(3)
15 and (5),"16 AMENDMENT NO. 6

17 On page 2, line 2, change "and 1418(7)(d)" to ", 1418(7)(d), and 1483(C)"

18 AMENDMENT NO. 7

19 On page 2, line 3, change "47:338.223" to "47:337.102(C)(10), 338.223, 1408(D)(3),"

20 AMENDMENT NO. 8

21 On page 2, between lines 3 and 4, insert:

22 "§302. Imposition of tax

23 * * *

24

25 K. An additional tax shall be levied as follows:

26 * * *

27

28 (7)

* * *

29

30 (b) The amount specified in Item (a)(i) of this Paragraph as
31 transferred to the Department of State Civil Service, Board of Tax Appeals,
32 shall be increased by fifty-five thousand dollars on July 1, 2015, by thirty-
33 two thousand dollars on July 1, 2016, and by ~~five~~ twelve thousand dollars on
34 the first day of each of the subsequent fiscal years. The amounts specified in
35 this Subparagraph and Subparagraph (a) of this Paragraph shall be transferred
36 by the secretary within the first thirty days of each fiscal year and the
37 Department of State Civil Service, Board of Tax Appeals, may retain all
38 funds that are transferred as directed in this Subparagraph and Subparagraph
(b) of this Paragraph.

* * *"

1 AMENDMENT NO. 9

2 On page 2, between lines 22 and 23, insert;

3 "C. * * *

4 (10) Hold an executive session pursuant to R.S. 47:16 for any of the

5 reasons contained in R.S. 47:17 and for the discussion of policy advice,

6 private letter rulings, or other matters potentially involving confidential

7 taxpayer information. The records and files of the board held for the purpose

8 of enforcement of the tax laws shall be deemed to be the files and records of

9 a political subdivision of the state subject to the provisions of R.S. 47:1508

10 in the same manner as any other political subdivision enforcing tax laws

11 related to sales and use taxes.

12 * * *"

13 AMENDMENT NO. 10

14 On page 4, line 1, delete "All taxes" and insert "(1) All other occupancy taxes including

15 those"

16 AMENDMENT NO. 11

17 On page 4, line 3, change "C." to "(2)"

18 AMENDMENT NO. 12

19 On page 5, line 13, after "consecutive" insert "full"

20 AMENDMENT NO. 13

21 On page 5, line 28, at the end of the line, insert:

22 "If a rule requires the equivalent of classified market rate adjustments, they

23 shall be included in any budget requests or recommendations in the same

24 manner as applicable for other state classified employees."

25 AMENDMENT NO. 14

26 On page 6, line 13, at the end of the line, insert:

27 "No provision of law, including R.S. 47:1998(D), shall be construed to

28 relieve a party of filing fees or case deposits for causes of actions under this

29 Chapter. Notwithstanding any provision of law to the contrary, any surplus

30 local revenue provided for under R.S. 47:302(K)(7), R.S. 47:340(E)(5)(i), or

31 other applicable law may be retained as provided for in this Subsection or

32 held in the local tax division expense fund exclusively for the purposes of the

33 Local Tax Division."

34 AMENDMENT NO. 15

35 On page 6, between lines 14 and 15, insert:

36 "§1408. Power to administer oaths and issue rules, orders, or subpoenas

37

38 * * *

39 D. * * *

40 (3) The authority pursuant to Article 1426 of the Louisiana Code of

41 Civil Procedure shall apply to the board and its Local Tax Division in the

42 same manner as for a district court, and the board may issue an order in

1 accordance with the provisions of that Article concerning any subpoena or
2 other discovery pursuant to this Title.

3 * * *

4 AMENDMENT NO. 16

5 On page 6, line 23, after "including" and before "contracts" insert "related"

6 AMENDMENT NO. 17

7 On page 7, line 4, change "prohibitions" to "provisions"

8 AMENDMENT NO. 18

9 On page 7, line 10, at the end of the line, insert:

10 "The board may at its sole discretion issue an amended judgment pursuant
11 to this Section when required to correct an error or upon joint application of
12 both parties."

13 AMENDMENT NO. 19

14 On page 7, between lines 17 and 18, insert:

15 " * * "

16 C. When the board approves a claim against the state and the amount
17 of the claim exceeds ~~twenty thousand dollars~~ the amounts required to be paid
18 pursuant to Subsection A of this Section but does not exceed two hundred
19 fifty thousand dollars, the claim shall be submitted to the litigation
20 subcommittee of the Joint Legislative Committee on the Budget for review
21 prior to the next regular session of the legislature. If the claim is approved by
22 the litigation subcommittee, the approved claim shall be paid out of current
23 collections without interest following submission of the authorization to the
24 secretary.

25 * * *

26 AMENDMENT NO. 20

27 On page 7, after line 19, insert:

28 "Section 3. The Louisiana State Law Institute is authorized and
29 directed to revise Chapter 17 of Title 47 of the Louisiana Revised Statutes of
30 1950, as amended, by changing all references to the "secretary-clerk" to
31 "clerk".

32 Section 4. This Act shall become effective upon signature by the
33 governor or, if not signed by the governor, upon expiration of the time for
34 bills to become law without signature by the governor, as provided by Article
35 III, Section 18 of the Constitution of Louisiana. If vetoed by the governor
36 and subsequently approved by the legislature, this Act shall become effective
37 on the day following such approval."