

RÉSUMÉ DIGEST

ACT 62 (HB 94)

2021 Regular Session

Fontenot

Existing law authorizes the La. Tax Commission to impose fees in the following amounts for the assessment of public service, insurance company, and financial institution properties:

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

Prior law provided that the authority for imposing the fees ended on June 30, 2022.

New law extends the authority for imposition of the fees imposed by the La. Tax Commission from June 30, 2022, to June 30, 2026.

Effective July 1, 2021.

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