

2022 Regular Session

SENATE BILL NO. 364

BY SENATOR REESE

TAX/AD VALOREM. Provides for the rulemaking authority of the Louisiana Tax Commission. (8/1/22)

1 AN ACT

2 To amend and reenact R.S. 47:1837(G)(1) and (3), relative to the Louisiana Tax  
3 Commission; to provide for notice requirements for proposed rulemaking; and to  
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1837(G)(1) and (3) are hereby amended and reenacted to read as  
7 follows:

8 §1837. Duties and responsibilities

9 \* \* \*

10 G.(1) Whenever the tax commission adopts, amends, or revises, ~~rules and~~  
11 **any rules,** regulations, guidelines, procedures, ~~and or~~ forms, it shall do so only after  
12 public hearings held pursuant to the Administrative Procedure Act **and this Section.**  
13 **The tax commission shall post a notice of proposed rulemaking advising all**  
14 **interested persons of the process to submit data, views, comments, or arguments**  
15 **on the website of the commission.**

16 \* \* \*

17 (3) Tax commission rulemaking shall be subject to oversight by the Senate

1           Committee on Revenue and Fiscal Affairs and the House Committee on Ways and  
2           Means. Notwithstanding any provision of law to the contrary **and subject to the**  
3           **provisions of this Section**, the tax commission may use emergency rulemaking  
4           procedures when necessary for effective administration of ad valorem taxes.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Curry Lann.

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## DIGEST

SB 364 Original

2022 Regular Session

Reese

Present law (R.S. 47:1837) provides for the duties of the Louisiana Tax Commission and authorizes the tax commission to amend and revise rules and regulations containing minimum standards of assessment and appraisal performance in accordance with the Administrative Procedure Act.

Proposed law retains present law.

Proposed law requires the tax commission to post a notice of proposed rulemaking advising all interested persons of the process to submit data, views, comments, or arguments on the website of the commission.

Present law requires oversight of tax commission rulemaking by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means and authorizes the tax commission to use emergency rulemaking procedures when necessary.

Proposed law retains present law but requires the tax commission to comply with additional notice requirements set forth in proposed law.

Effective August 1, 2022.

(Amends R.S. 47:1837(G)(1) and (3))