

SENATE BILL NO. 364

BY SENATOR REESE

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1837(G)(3) is hereby amended and reenacted to read as follows:  
§1837. Duties and responsibilities

\* \* \*

G. \* \* \*

(3)**(a)** Tax commission rulemaking shall be subject to oversight by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means. Notwithstanding any provision of law to the contrary **and subject to the provisions of this Paragraph**, the tax commission may use emergency rulemaking procedures when necessary for effective administration of ad valorem taxes.

**(b) The tax commission shall post the current draft of any proposed emergency rule on the commission's website at least sixty days before the publication of the final version of the emergency rule in the Louisiana Register and shall provide for the submission of comments. All comments received within thirty days of the posting of the draft emergency rule shall be reviewed and considered by the commission. The commission may revise the draft before the final version of the emergency rule is submitted to the Office of the State**

1            Register. The provisions of this Subparagraph shall not apply to statewide  
2            advisories issued by the commission.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_