

RÉSUMÉ DIGEST

ACT 287 (SB 364)

2022 Regular Session

Reese

Existing 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.

New law retains existing law.

Existing 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 authorized the tax commission to use emergency rulemaking procedures when necessary.

New law retains existing law but requires the tax commission to comply with additional notice requirements set forth in new law.

New law requires the tax commission to post the current draft of any proposed emergency rule on the commission's website at least 60 days before the publication of the final version of the emergency rule in the Louisiana Register and to provide for the submission of comments.

New law requires all comments received within 30 days of the posting of the draft emergency rule to be reviewed and considered by the commission.

New law authorizes the commission to revise the draft before the final version of the emergency rule is submitted to the Office of the State Register.

New law excludes statewide advisories issued by the commission from the provisions of new law.

Effective August 1, 2022.

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