

2023 Regular Session

SENATE BILL NO. 178

BY SENATOR STINE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LOCAL AGENCIES. Provides for grant programs to attract residents to Louisiana.
(gov sig)

1 AN ACT

2 To enact Chapter 50 of Title 33 of the Louisiana Revised Statutes of 1950, to be comprised

3 of R.S. 33:9720, and R.S. 47:1508(B)(44), relative to municipalities and parishes;

4 to provide relative to population growth; to provide with respect to a grant program

5 to attract residents to Louisiana; to provide incentives to prospective residents

6 through the use of income tax reimbursements; to provide relative to the purpose and

7 administration of such grants; to provide relative to tax records; to provide with

8 respect to the confidentiality of tax records used for the administration of the grant

9 program; to provide for exceptions; to provide for an effective date; and to provide

10 for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Chapter 50 of Title 33 of the Louisiana Revised Statutes of 1950,
13 comprised of R.S. 33:9720, is hereby enacted to read as follows:

14 **CHAPTER 50. GROW LOUISIANA GRANT PROGRAM**

15 **§9720. GROW LOUISIANA GRANT PROGRAM**

16 **A. Findings and purpose. (1) The legislature finds that the population**
17 **of Louisiana is consistently declining year by year. The rate of deaths and**

1 people leaving Louisiana is outpacing births and immigration to the state.
 2 Retaining and attracting residents is vital to growth and the economic success
 3 of the state of Louisiana. Population loss translates into fewer customers and
 4 workers for local businesses and a diminishing tax base for public services. The
 5 state of Louisiana and its municipalities could benefit from a grant program that
 6 incentivizes individuals to move to this state and move the state forward.

7 (2) The legislature recognizes that many municipalities are facing
 8 increasing residential loss and uprooting and that there is a need for
 9 revitalization through creative initiatives which attract new citizens. It is the
 10 purpose of this Chapter to encourage immigration to Louisiana.

11 B. Creation. There is hereby created the "Grow Louisiana Grant
 12 Program", referred to in this Section as the "grant", which would allow local
 13 governing authorities to reimburse an individual's annual individual income tax
 14 liability as an exchange for an out-of-state citizen or citizen of the state of
 15 Louisiana relocating to a municipality that it governs.

16 C. Governance. The local governing authority shall establish the criteria
 17 for the grant, administer the grant, and establish any other rules necessary to
 18 implement the provisions of this Chapter.

19 D. Funding. The local governing authority shall appropriate funds to
 20 pay for the grant. Implementation of the grant shall be subject to the
 21 availability of funds for this purpose.

22 Section 2. R.S. 47:1508(B)(44) is hereby enacted to read as follows:

23 §1508. Confidentiality of tax records

24 * * *

25 B. Nothing herein contained shall be construed to prevent:

26 * * *

27 (44) The sharing or furnishing, in the discretion of the secretary, of
 28 information to the local governmental entities to be used solely for the purposes
 29 of administering the Grow Louisiana Grant Program as provided in R.S.

1 **33:9720. The secretary shall not disclose any data from returns or reports**
 2 **provided by the Internal Revenue Service. Any information shared or furnished**
 3 **shall be considered confidential and privileged by the Department of the**
 4 **Treasury to the same extent provided for in Subsection A of this Section.**

5 Section 3. This Act shall become effective upon signature by the governor or, if not
 6 signed by the governor, upon expiration of the time for bills to become law without signature
 7 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 8 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 9 effective on the day following such approval.

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

DIGEST

SB 178 Original

2023 Regular Session

Stine

Proposed law provides that the legislature finds that the population of Louisiana is consistently declining. Population loss translates into fewer customers and workers for local businesses and a diminishing tax base for public services. The state of Louisiana and its municipalities could benefit from a grant program that incentivizes individuals to move to this state and move the state forward.

Proposed law provides that the legislature recognizes that many municipalities are facing increasing residential loss and uprooting and that there is a need for revitalization through creative initiatives which attract new citizens. It is the purpose of proposed law to encourage immigration to Louisiana.

Proposed law provides that there is hereby created the "Grow Louisiana Grant Program", referred to in proposed law as the "grant", which would allow local governing authorities to reimburse an individual's annual individual income tax liability as an exchange for an out-of-state citizen or citizen of the state of Louisiana relocating to a municipality that it governs.

Proposed law provides that the local governing authority shall establish the criteria for grant, administer the grant, and establish rules necessary for the implementation of the grant.

Proposed law provides that the local governing authority shall appropriate funds to pay for the grant. Implementation of the grant shall be subject to the availability of funds.

Present law provides that except as otherwise provided by law, the records and files of the secretary of the Department of Revenue or the records and files maintained pursuant to a tax ordinance, excluding ad valorem property taxes and ad valorem property tax assessment rolls, of any political subdivision are confidential and privileged, and no person shall divulge or disclose any information obtained from such records and files except in the administration and enforcement of the tax laws of this state or of a political subdivision of this state.

Proposed law retains present law but provides an exception to the "Grow Louisiana Grant Program" so that tax information can be used by local governmental entities for the purposes of administering the Grow Louisiana Grant Program.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 33:9720 and R.S. 47:1508(B)(44))