

**SENATE COMMITTEE AMENDMENTS**

2023 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 279 by Representative Adams

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line and insert "R.S.  
3 47:1837.1(A)(2), (F), and (G) and to enact R.S. 47:1837.1(A)(3), relative to Louisiana Tax"

4 AMENDMENT NO. 2

5 On page 1, line 10, after "Section 1." delete the remainder of the line and insert "R.S.  
6 47:1837.1(A)(2), (F), and (G) are hereby amended and reenacted and R.S. 47:1837.1(A)(3)  
7 is hereby enacted to read as"

8 AMENDMENT NO. 3

9 On page 1, between lines 12 and 13, insert the following:

10 "A.(1) \* \* \*  
11 (2) The database shall be comprised of information from assessment rolls of  
12 parishes participating in the program as provided for in this Section, utilizing the  
13 assessment rolls submitted to the tax commission under R.S. 47:1993(A). Such  
14 parishes participating in the program Assessors shall submit their tax assessment  
15 rolls to the Louisiana Tax Commission in electronic form or in a format designated  
16 by the Louisiana Tax Commission for viewing and inspection. The database with  
17 the tax assessment information from such parishes shall be published on the Internet  
18 for public inspection by December first. The ad valorem tax assessment database  
19 shall not include any tax assessment information which is deemed confidential or  
20 designated as confidential by an assessor under any other provision of law.  
21 (3) The Louisiana Tax Commission shall promulgate rules for the submission  
22 of assessment rolls and for the designation of confidential information in an  
23 assessment roll submitted to the Louisiana Tax Commission by an assessor pursuant  
24 to this Section."

25 AMENDMENT NO. 4

26 On page 1, delete lines 14 through 17 in their entirety and insert the following:

27 "F.(1)(a) The For purposes of any assessment information submitted to the  
28 Louisiana Tax Commission prior to January 1, 2024, the Louisiana Tax Commission  
29 shall not sell, lease, rent, or otherwise convey or transfer to any individual or other  
30 entity for use in a business any current-year current-year information received by it  
31 pursuant to the provisions of this Section.  
32 (b) For purposes of any assessment information submitted to the Louisiana  
33 Tax Commission on or after January 1, 2024, the Louisiana Tax Commission may  
34 convey or transfer to any individual or other entity for use in a business any current-  
35 year information received by it pursuant to the provisions of this Section."

36 AMENDMENT NO. 5

37 On page 2, between lines 2 and 3, insert the following:

38 "(3) The Louisiana Tax Commission shall not sell, lease, rent, or otherwise  
39 convey or transfer to any individual or other entity any information which is deemed  
40 confidential or which has been designated as confidential by an assessor under any  
41 provision of law."

1 AMENDMENT NO. 6

2 On page 2, delete lines 3 through 7 in their entirety and insert the following:

3 "G.(1) For purposes of any assessment information submitted to the  
4 Louisiana Tax Commission prior to January 1, 2024 and upon ~~Upon~~ request, the  
5 Louisiana Tax Commission may convey or transfer to any taxpayer, in electronic  
6 form, historical information held by the commission pursuant to the provisions of  
7 this Section and viewable from the commission's web site, which information is at  
8 least one year old at the time of the request.

9 (2) For purposes of any assessment information submitted to the Louisiana  
10 Tax Commission on or after January 1, 2024 and upon request, the Louisiana Tax  
11 Commission shall convey or transfer to any taxpayer, in electronic form, historical  
12 information held by the commission pursuant the provisions of this Section and  
13 viewable from the commission's website."

14 AMENDMENT NO. 7

15 On page 2, after line 7, insert the following:

16 "Section 2. This Act shall be effective on January 1, 2024."