

RÉSUMÉ DIGEST

ACT 161 (HB 279)

2023 Regular Session

Adams

Existing law provides for a statewide ad valorem tax assessment database to be created and maintained by the La. Tax Commission, referred to hereafter as the "commission". Requires that the database comprise information from the ad valorem tax assessment rolls of all La. parishes and that the commission make certain information from the database available to the public on an internet website.

New law prohibits inclusion in the database of any assessment information which is deemed confidential or designated as confidential by an assessor under any provision of existing law.

New law requires the commission to promulgate rules for submission of assessment rolls to the commission and for designation of confidential information in those rolls.

Prior law prohibited the commission from selling, leasing, renting, or otherwise conveying or transferring to any person or entity for use in a business any current-year assessment information received pursuant to existing law. New law provides that the prohibition on conveying of current-year assessment information by the commission for use in a business shall only apply to information submitted to the commission prior to Jan. 1, 2024.

New law provides that for purposes of any assessment information submitted to it on or after Jan. 1, 2024, the commission may convey or transfer to any individual or other entity for use in a business any current-year information received pursuant to existing law.

New law prohibits the commission from doing any of the following:

- (1) Selling, leasing, renting, or otherwise conveying or transferring to any individual or other entity any information which is deemed confidential or which has been designated as confidential by an assessor under any provision of existing law.
- (2) Selling, leasing, renting, or otherwise conveying or transferring to any individual or other entity for use in a business any current-year information concerning public service properties, as defined in existing law, received by it pursuant to existing law.

Prior law authorized the commission, upon request of any taxpayer, to convey or transfer electronically to the taxpayer historical information held pursuant to existing law and viewable from the commission's website, which information is at least one year old at the time of the request. With respect to information submitted to the commission on or after Jan. 1, 2024, new law repeals the condition relating to the recency of the requested information at the time of the request. New law also changes the authorization for the commission to convey or transfer historical information to a taxpayer upon request to a requirement that the commission do so. New law thereby requires the commission to convey or transfer electronically to any taxpayer, upon request, historical information submitted to the commission on or after Jan. 1, 2024, regardless of the age of the information at the time of the request.

Effective January 1, 2024.

(Amends R.S. 47:1837.1(A)(2), (F), and (G); Adds R.S. 47:1837.1(A)(3))