

2024 Regular Session

HOUSE BILL NO. 195

BY REPRESENTATIVE BILLINGS

GOVERNMENT ORGANIZATION: Transfers the Louisiana Tax Commission from the office of the governor to the Department of Revenue

1 AN ACT

2 To enact R.S. 36:459(H) and to repeal R.S. 36:4(B)(1)(i), relative to the Louisiana Tax
3 Commission; to transfer the commission from the office of the governor to the
4 Department of Revenue; to provide for powers, functions, and duties of the
5 department relative to the commission; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 36:459(H) is hereby enacted to read as follows:

8 §459. Transfer of agencies or their powers to Department of Revenue

9 * * *

10 H. The Louisiana Tax Commission (R.S. 47:1831 et seq.) is placed within
11 the Department of Revenue and shall exercise and perform its powers, duties,
12 functions, and responsibilities as provided in R.S. 36:801.

13 Section 2. R.S. 36:4(B)(1)(i) is hereby repealed in its entirety.

14 Section 3. This Act shall become effective on July 1, 2024.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 195 Original

2024 Regular Session

Billings

Abstract: Transfers the La. Tax Commission from the office of the governor to the Dept. of Revenue.

Present law provides that the La. Tax Commission is composed of five members appointed by the governor from the public service commission districts. Provides that the governor shall designate one of the members as chairman and set the salaries of the chairman and members of the tax commission. Present law provides that the commission shall be domiciled in the capital (Baton Rouge) and shall administer and enforce all laws related to the state supervision of local property tax assessments and the assessment of public service properties and measure the level of appraisals or assessments and the degree of uniformity of assessments for each major class and type of property in each parish throughout the state, among other duties. Proposed law retains present law.

Present law establishes the La. Tax Commission as an independent agency within the office of the governor with autonomy including with respect to budgetary, procurement, and general accounting and management functions relative to its operations in the manner provided by present law (R.S. 36:801.1).

Proposed law transfers the La. Tax Commission to the Dept. of Revenue in accordance with provisions of present law (R.S. 36:801) which provides that agencies so transferred continue to exercise all powers, duties, functions, and responsibilities provided or authorized for each by the constitution or laws which are in the nature of policymaking, rulemaking, licensing, regulation, enforcement, or adjudication and other functions provided by law and provides that the executive head of each such agency shall employ, appoint, remove, assign, and promote such personnel as is necessary for efficient administration of the agency, in accordance with applicable civil service laws, rules, and regulations, and with policies and rules of the department to which the agency is transferred. Generally provides that an agency so transferred shall exercise the powers, duties, functions, and responsibilities and shall administer and implement its programs independently of the secretary, the undersecretary, and any assistant secretary, except:

- (1) The department secretary shall exercise all functions necessary for the administration and implementation of the policies and rules of the agency which do not relate to rulemaking, licensing, regulation, enforcement, and adjudication, including personnel management.
- (2) The department undersecretary shall, under the supervision and control of the secretary, perform and administer all functions of each agency which are in the nature of accounting and budget control, management and program analysis, and grants management.
- (3) The department secretary shall exercise all functions of the transferred agencies which relate to payroll, personnel management, procurement, and contract management, which functions are hereby transferred to the secretary.

Effective July 1, 2024.

(Adds R.S. 36:459(H); Repeals R.S. 36:4(B)(1)(i))