

2024 Regular Session

SENATE BILL NO. 140

BY SENATOR BASS

REVENUE SECRETARY. Provides relative to objections to candidacy. (gov sig)

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AN ACT

To amend and reenact R.S. 18:493 and to enact R.S. 47:1508(A)(4), relative to objections to candidacy; to provide relative to court proceedings; to provide for use of a properly executed affidavit in lieu of live testimony; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 18:493 is hereby amended and reenacted to read as follows:

§493. Time for objecting to candidacy

A. An action objecting to candidacy shall be commenced in a court of competent jurisdiction within seven days after the close of qualifications for candidates in the primary election. However, if the time interval ends on a Saturday, Sunday, or other legal holiday, then noon of the next day which is not a Saturday, Sunday, or legal holiday shall be deemed to be the end of the time interval. After the expiration of the time period set forth in this Section, no action shall be commenced objecting to candidacy based on the grounds for objections to candidacy contained in R.S. 18:492 above.

B.(1) Neither the secretary of the Department of Revenue nor any

1 employee engaged in the administration or charged with the custody of any
2 records or files of the Department of Revenue shall be subject to subpoena or
3 otherwise required to appear in court for any matter filed pursuant to this
4 Section.

5 (2) In lieu of live testimony, a properly executed affidavit issued by the
6 secretary of the Department of Revenue or his designee shall serve as sufficient
7 confirmation as to the accuracy of the records and files of the secretary of the
8 Department of Revenue for such purposes.

9 * * *

10 Section 2. R.S. 47:1508(A)(4) is hereby enacted to read as follows:

11 §1508. Confidentiality of tax records

12 A. * * *

13 (4)(a) Neither the secretary nor any employee engaged in the
14 administration or charged with the custody of any records or files shall be
15 subject to subpoena or otherwise required to appear in court for any challenge
16 to candidacy filed pursuant to the provisions of Title 18.

17 (b) In lieu of live testimony, a properly executed affidavit issued by the
18 secretary of the Department of Revenue or his designee shall serve as sufficient
19 confirmation as to the accuracy of the records and files of the secretary of the
20 Department of Revenue for such purposes.

21 * * *

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

27

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

DIGEST

SB 140 Original

2024 Regular Session

Bass

Present law provides that action objecting to candidacy shall be commenced in a court of competent jurisdiction within seven days after the close of qualifications for candidates in the primary election exclusive of legal holidays.

Proposed law retains present law and further provides that neither the secretary of the Department of Revenue nor any employee engaged in the administration or charged with the custody of any records or files of the Department of Revenue shall be subject to subpoena or otherwise required to appear in court for any challenge to candidacy filed pursuant to present law.

Proposed law further provides that a properly executed affidavit issued by the secretary of the Department of Revenue or his designee shall serve as sufficient confirmation as to the accuracy of the records and files of the secretary in lieu of live testimony.

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

(Amends R.S. 18:493; adds R.S. 47:1508(A)(4))