# SLS 24RS-2300

# **ENGROSSED**

2024 Regular Session

# SENATE CONCURRENT RESOLUTION NO. 39

BY SENATOR CATHEY

TAX/AD VALOREM. Provides for a study on the distribution of certain ad valorem taxes.

1	A CONCURRENT RESOLUTION
2	To create the Commission on the Equitable Distribution of Certain Ad Valorem Taxes, to
3	study and make recommendations on changes to the state's tax laws in an effort to
4	more equitably distribute assessed value of certain property for purposes of ad
5	valorem taxes.
6	WHEREAS, all parishes in the state of Louisiana and their citizens deserve an
7	equitable distribution of the assessed value of property of companies who own major
8	movable or other movable property and who are not residents of, nor domiciled in Louisiana,
9	and who have no agent or office in Louisiana; and
10	WHEREAS, since 1974 the assessed value of this type of property has been allocated
11	exclusively to East Baton Rouge Parish; and
12	WHEREAS, the legislature began deliberating the history of and potential
13	reallocation of the assessed value of this property and the impacts of potential reallocation
14	of assessed value during the 2023 Regular Session and continued discussion and
15	deliberations during the 2024 Regular Session; and
16	WHEREAS, due to the historical context of the allocation of assessed value of this
17	property as well as the potential positive and negative impacts to parishes, it is appropriate
18	that issues related thereto be comprehensively and thoroughly analyzed and studied.

1	THERE	FORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
2	create the Comr	nission on Equitable Distribution of Certain Ad Valorem Taxes to study and
3	make recomme	ndations on changes to the state's tax laws in an effort to more equitably
4	distribute asses	sed value of certain property for purposes of ad valorem taxes.
5	BE IT F	TURTHER RESOLVED that the Commission on Equitable Distribution of
6	Certain Ad Val	orem Taxes shall make recommendations for long-term changes, together
7	with specific pr	oposals for legislation, by written report to the legislature and to the David
8	R. Poynter Leg	islative Research Library as required by R.S. 24:771 and 772, no later than
9	March 31, 2025	5.
10	BE IT F	URTHER RESOLVED that the Commission on Equitable Distribution of
11	Certain Ad Val	orem Taxes should include consideration of the following topics:
12	(1)	The allocation methodology to more equitably distribute the allocation of
13	1	assessed value of impacted property between Louisiana parishes.
14	(2)	The implementation timeline of the allocation methodology.
15	(3)	The parish or parishes to be involved in the preparation and sending of tax
16	1	oills as well as the receipt and distribution of ad valorem taxes.
17	(4)	The reimbursement of expenses for the parish or parishes to be involved in
18	1	the preparation and sending of tax bills as well as the receipt and distribution
19	(	of ad valorem taxes.
20	BE IT F	URTHER RESOLVED that the Commission on Equitable Distribution of
21	Certain Ad Val	orem Taxes shall consist of the following members:
22	(1)	The senator from Senate District Number 33, who shall serve as chairman of
23	t	the Commission on Equitable Distribution of Certain Ad Valorem Taxes.
24	(2)	Three members of the Louisiana Senate appointed by the president of the
25		Senate. When selecting the members, the president of the Senate shall ensure
26	1	both geographic and population diversity in his appointments.
27	(3)	Four members of the House of Representatives appointed by the speaker of
28	1	the House of Representatives. When selecting the members, the speaker of
29	1	the House of Representatives shall ensure both geographic and population
30	(	diversity in his appointments.

SLS 24RS-2300

1	(4) A member appointed by the Police Jury Association of Louisiana.		
2	(5) A member appointed by the Parish Presidents of Louisiana Association.		
3	(6) A member appointed by the Louisiana Sheriffs' Association.		
4	BE IT FURTHER RESOLVED that each designating authority shall submit the		
5	names of designees to the commission to the chairman of the Commission on Equitable		
6	Distribution of Certain Ad Valorem Taxes no later than July 31, 2024.		
7	BE IT FURTHER RESOLVED the Commission on Equitable Distribution of Certain		
8	Ad Valorem Taxes shall convene for its first meeting no later than September 30, 2024, at		
9	the call of the chairman, and at the first meeting, the members shall elect other officers as		
10	the commission may deem appropriate.		
11	BE IT FURTHER RESOLVED that in conducting this study the Commission on		
12	Equitable Distribution of Certain Ad Valorem Taxes will seek input and advice from the		
13	following:		
14	(1) The Louisiana Tax Commission.		
15	(2) East Baton Rouge Parish.		
16	(3) The Louisiana Assessors' Association.		
17	(4) The Louisiana Sheriffs' Association.		
18	(5) Representatives of companies who own major movable or other movable		
19	property and who are not a resident of, nor domiciled in Louisiana, and who		
20	have no agent or office in Louisiana.		
21	(6) Any other interested parties called upon by the Commission on Equitable		
22	Distribution of Certain Ad Valorem Taxes.		
23	BE IT FURTHER RESOLVED that a majority of the Commission on Equitable		
24	Distribution of Certain Ad Valorem Taxes shall constitute a quorum for the transaction of		
25	business. All official actions of the Commission on Equitable Distribution of Certain Ad		
26	Valorem Taxes shall require the affirmative vote of a majority of the members.		
27	BE IT FURTHER RESOLVED that the members of the Commission on Equitable		
28	Distribution of Certain Ad Valorem Taxes shall serve without compensation, except per		
29	diem or expenses reimbursement to which they may be individually entitled as members of		
30	their constituent organizations.		

#### SLS 24RS-2300

1	BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of
2	Certain Ad Valorem Taxes, for purposes of its meetings and accomplishing its goals, shall
3	be staffed by the staff of the Senate Committee on Revenue and Fiscal Affairs.
4	BE IT FURTHER RESOLVED that the commission shall terminate on the date of
5	the submission of its report or June 30, 2025, whichever occurs first.
6	BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
7	Police Jury Association of Louisiana, the Parish Presidents of Louisiana Association, The
8	Louisiana Tax Commission, East Baton Rouge Parish, The Louisiana Assessors'
9	Association, and The Louisiana Sheriffs' Association.

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

# DIGEST

SCR 39 Engrossed

2024 Regular Session

Cathey

Creates the Commission on the Equitable Distribution of Certain Ad Valorem Taxes to study and make recommendations on changes to the state's tax laws in an effort to more equitably distribute assessed value of certain property for purposes of ad valorem taxes.

Provides that the commission consists of the following members:

- 1. The senator from Senate District Number 33, who shall serve as chairman of the Commission on Equitable Distribution of Certain Ad Valorem Taxes.
- 2. Three members of the Louisiana Senate appointed by the president of the Senate.
- 3. Four members of the Louisiana House of Representatives appointed by the speaker of the House of Representatives.
- 4. A member appointed by the Police Jury Association of Louisiana.
- 5. A member appointed by the Parish Presidents of Louisiana Association.
- 6. A member appointed by the Louisiana Sheriffs' Association.

Summary of Amendments Adopted by Senate

# <u>Committee Amendments Proposed by Senate Committee on Revenue and Fiscal</u> <u>Affairs to the original bill</u>

- 1. Changes qualifications for members appointed by the president of the Senate and speaker of the House of Representatives.
- 2. Adds a member appointed by the Louisiana Sheriffs' Association to the commission.
- 3. Makes technical changes.