

Regular Session, 2011

HOUSE BILL NO. 104

BY REPRESENTATIVE DOWNS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX COMMISSION, STATE: Provides relative to certain meetings of the La. Tax Commission

1 AN ACT

2 To amend and reenact R.S. 47:1837(G), relative to hearings of the Louisiana Tax
3 Commission; to require certain hearings of the commission to be held at the state
4 capitol; to provide relative to the duties of the commission; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1837(G) is hereby amended and reenacted to read as follows:

8 §1837. Duties and responsibilities

9 * * *

10 G.(1) Whenever the tax commission adopts, amends, or revises, rules and
11 regulations, guidelines, procedures and forms, it shall do so only after public
12 hearings held pursuant to the Administrative Procedure Act.

13 (2) Each hearing held by the tax commission at which proposed changes to
14 rules and regulations are discussed, whether or not such hearing is held pursuant to
15 the Administrative Procedure Act, shall be held at the state capitol. Audio and video
16 of the entirety of each such hearing shall be broadcast live via the Internet, and the
17 tax commission shall have all such hearings recorded and shall maintain them for a
18 minimum of three years. The tax commission shall establish a website to provide the
19 public with information concerning such hearings, and all hearings recorded

1 pursuant to this Paragraph shall be available to the public for viewing through a link
2 clearly identified on the website.

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)]

Downs

HB No. 104

Abstract: Requires that hearings of the tax commission regarding changes to rules and regulations be held at the state capitol; requires such hearings to be recorded and broadcast via the Internet; and requires such hearings to be archived and made available to the public via the Internet.

Present law (R.S. 49:950 et seq.-Administrative Procedure Act) provides relative to promulgation of rules by state agencies. Proposed law retains present law.

Present law (R.S. 47:1837) requires the La. Tax Commission to issue rules and regulations containing minimum standards of assessment and appraisal performance. Provides that the commission may, from time to time, amend or revise those rules and regulations. Provides that when the commission adopts, amends, or revises rules, regulations, guidelines, procedures, and forms, it shall do so only after public hearings held pursuant to present law (Administrative Procedure Act).

Proposed law requires each hearing held by the commission at which proposed changes to rules and regulations are discussed, whether or not such hearing is held pursuant to present law (Administrative Procedure Act) to be held at the state capitol. Requires audio and video of the entirety of all such hearings to be broadcast live via the Internet and requires that all such hearings be recorded and maintained for a minimum of three years. Provides that the commission shall establish a website to provide the public with information concerning such hearings and that all hearings recorded pursuant to proposed law shall be available to the public for viewing through a link clearly identified on the website.

(Amends R.S. 47:1837(G))