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## DIGEST

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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))