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## DIGEST

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Jones

HB No. 54

**Abstract:** Provides for the enforcement of ad valorem tax proceed remittals to the Registrars of Voters Employees' Retirement System (ROVERS) by claiming state funds due the delinquent pay or political subdivision.

Present law establishes the ROVERS system and creates the pension accumulation fund, to which all contributions to the system are deposited and from which benefits are paid. Proposed law retains present law.

Present law provides for the sheriff or other ex-officio tax collector to deduct 1/16 of 1% of the aggregate amount of the tax shown to be collected by the tax roll for the parish and remit that deducted amount to ROVERS.

Proposed law retains present law but changes "sheriff to other ex-officio tax collector" to "tax collector". Further defines "tax collector" to mean any sheriff, ex-officio tax collector, collector of revenue, city tax collector, or any other person or official responsible for tax collection. Further defines "tax roll" to mean any tax roll reflecting or relating to property located within any parish.

Proposed law authorizes the board of trustees of ROVERS to submit a certification of any delinquent amount due the system from a political subdivision to the state treasurer. Such certification shall be accompanied by a resolution adopted by the board setting forth the name of the delinquent political subdivision, the amount due, and naming any designee authorized to act on the board's behalf. Upon receipt of such resolution and certification, proposed law requires the state treasurer to deduct from state monies otherwise due the delinquent political subdivision an amount equal to the certified debt and to remit such amount directly to ROVERS.

Proposed law provides that any amounts recovered by submitting a certification and resolution to the state treasurer shall be independent of any legislative appropriation of revenue sharing funds to the system.

Proposed law further provides that the provisions of proposed law may be exercised for any past due amount, regardless of when the amount became due. Further provides that the failure of the board to exercise its right to collect past-due sums directly from the state treasurer shall not constitute a waiver of such right.

(Amends R.S. 11:2135)

