

**HOUSE SUMMARY OF SENATE AMENDMENTS**

House Bill No. 723 by Representative Tim Burns

**TAX/AD VALOREM TAX:** Provides requirements for constitutionally authorized millage increases in certain parishes

**Synopsis of Senate Amendments**

1. Limits provisions of proposed law to taxing authorities with governing authorities which are composed of non-elected members.

**Digest of Bill as Finally Passed by Senate**

Proposed law shall apply to any parish with a population between 230,000 and 250,000 according to the most recent federal census.

Present constitution permits increases in millage rates without voter approval under certain circumstances. Such increases require approval of two-thirds vote of the governing authority of the taxing authority at a public hearing held for such purpose.

Present law provides for a variety of requirements relative to the timing and contents of the public notice for the hearing in accordance with present constitution.

Proposed law retains present law and adds a requirement that in parishes that are subject to the provisions of proposed law taxing authorities with non-elected governing authorities shall schedule such public hearings in coordination with all other taxing authorities with non-elected governing authorities so that the hearings are held on the same date and the same location. Proposed law would require the parish governing authority to establish a location and two specific dates upon which such hearings could be held.

(Adds R.S. 47:1705.1)