

SENATE SUMMARY OF HOUSE AMENDMENTS

**SB 360 By Senator Riser**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/TAXATION. Provide for reimbursement of expenses for defending assessments. (gov sig)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Adds provisions regarding notice of valuations by the Louisiana Tax Commission to include notice to the assessor and each tax recipient body affected by the assessment in these notices.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

DIGEST

Riser (SB 360)

Present law requires the Louisiana Tax Commission (Commission) to give notice of the initial determination of the assessed valuation in writing to the company.

Proposed law retains this provision but requires that this written notice also be given to the assessor and each tax recipient body affected by the assessment.

Present law requires that notice of the initial determination of an assessed valuation be delivered by certified mail, return receipt requested addressed to, or by personal service upon, the officer or authorized agent of the company responsible for the filing of the annual report.

Proposed law retains this provision but requires that the notice also be delivered by first class mail to the assessor and each tax recipient body affected by the assessment.

Present law provides for filing a protest by the company of its initial determination of the assessed valuation within 30 days after receipt of the notice of initial determination. Proposed law retains this provision but allows the assessor or any affected tax recipient body to also file the protest.

Proposed law retains provisions if not protest is filed but provides for a full and complete hearing to the "protesting party" at a time and place determined by the Commission.

Proposed law changes references regarding a "company" to the "protesting party" so as to include the assessor or affected tax recipient body.

Present law provides for filing suit relative to a valuation or assessment of public service properties and provides that the Commission and all affected assessors and officers responsible for collectin of taxes owed to the assessment be made parties to the suit.

Proposed law retains these provisions but provides that any party filing suit ensure that the taxpayer and all affected tax recipient bodies also be made parties to the suit.

Present law, relative to actions requiring an assessor to defend the "correctness" of an assessment, requires each tax recipient body to reimburse the assessor on a pro rata basis for the expense involved in the defense if the tax commission upholds the assessor's valuation within 10%.

Proposed law retains present law and applies such reimbursement to expenses incurred in an assessor's successful defense of the "legality" of an assessment.

Proposed law further requires reimbursement to be paid to the assessor by the tax collector from the taxes that were successfully defended prior to disbursal of the remaining balance to the affected tax recipient bodies.

Present law requires the assessor to furnish an itemized expense voucher detailing the amounts appropriated for defense of the assessment.

Proposed law retains present law and specifies that the voucher shall be furnished to the tax collector.

Proposed law deletes requirement for the assessor to:

- (1) Receive prior approval from a certain proportion of tax recipient bodies before contracting obligations.
- (2) Give them advance notice before employing counsel or appraisers.
- (3) Provide an estimate of anticipated expenses.

Proposed law provides that it is applicable to disputes pending on the effective date of proposed law and all disputes arising thereafter.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1856 and 1989.1(A) and (B); repeals R.S. 47:1989.1(C))

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