

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

**TAX/AD VALOREM TAX. Requires nonelected tax authorities in parishes described by Census population to have a public meeting with the parish governing authority before voting to increase millage.**



DIGEST

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

Present law applies in any parish with a population between 230,000 and 250,000 according to the most recent federal decennial census.

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.

Present law requires that the public hearings for consideration of millage increases for taxing authorities with nonelected governing authorities shall be scheduled in coordination with all other such taxing authorities in the parish so that the hearings may be held on the same dates at the same location.

Proposed law deletes present law provisions governing the coordination of public hearings on millage increases.

Proposed law requires the nonelected taxing authority to have a public meeting with the parish governing authority before the nonelected governing authority may vote to increase a millage.

(Amends R.S. 47:1705.1(B))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deleted provisions governing coordination of the public hearings of taxing authorities with nonelected governing authorities for purposes of millage increases.
2. Added requirement for approval by the governing authority of St. Tammany Parish before a taxing authority with a nonelected governing authority may vote to increase a millage.

House Floor Amendments to the engrossed bill.

1. Changed reference to governing authority from St. Tammany to parish.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the reengrossed bill

1. Deletes proposed law provision requiring parish governing authority approval before a vote to approve an increase may be taken.

2. Requires the nonelected taxing authority to have a public meeting with the parish governing authority before a vote to approve an increase may be taken.