
DIGEST

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HB 368 Reengrossed

2018 Regular Session

Stokes

Abstract: Authorizes the La. Tax Commission to establish a statewide homestead exemption audit program, and for such purpose to hire contractors to be paid from fees imposed by the commission on taxes, penalties, and interest due through activities of the program.

Present law provides with respect to the duties and responsibilities of the La. Tax Commission (commission).

Proposed law retains present law and authorizes the commission to establish a statewide homestead exemption audit program (program). Provisions governing the execution and administration of the program shall be established by rule of the commission promulgated in accordance with the Administrative Procedure Act.

Proposed law provides that if any taxes, penalties or interest are due under the program, the commission may charge the taxpayer a fee equal to 10% of the total amount of taxes, penalties, and interest due. Fee monies collected by the commission shall be payable by the taxpayer to the commission and shall be deposited into the commissions's expense fund for use by the commission for purposes and support of the audit program.

Proposed law authorizes the hiring of persons including agents, auditors, clerks, and investigators through contracts to assist in program execution and enforcement. However, the total fees paid pursuant to the contracts shall not exceed the total fees collected by the tax commission under proposed law. Further requires the tax commission to select contractors in accordance with the La. Procurement Code.

(Adds R.S. 47:1837(H))

Summary of Amendments Adopted by House

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

1. Change the nature of the program from audit of all property tax exemptions to audit of

homestead exemption.

2. Remove authority for contingency fee contracts.

The House Floor Amendments to the engrossed bill:

1. Require the tax commission to use monies collected under proposed law for purposes and support of the audit program.
2. Require the tax commission to select contractors in accordance with the La. Procurement Code.