SLS 19RS-3417 ORIGINAL

2019 Regular Session

SENATE RESOLUTION NO. 259

BY SENATOR WHITE

TAX/AD VALOREM. Requests the Department of Economic Development to develop uniform local review and approval standards for the Industrial Tax Exemption Program.

1	A RESOLUTION
2	To urge and request the Department of Economic Development to develop uniform local
3	review and approval standards for industrial ad valorem tax exemption applications.
4	WHEREAS, Article VII, Section 21(F) of the Constitution of Louisiana provides that
5	the state Board of Commerce and Industry "with the approval of the governor, may enter
6	into contracts for the exemption from ad valorem taxes of a new manufacturing
7	establishment or an addition to an existing manufacturing establishment, on such terms and
8	conditions as the board, with approval of the governor, deems in the best interest of the
9	state"; and
10	WHEREAS, in June 2017 and August 2018, the Department of Economic
11	Development promulgated rules in accordance with the Administrative Procedure Act to
12	govern the application process for the Industrial Tax Exemption Program; and
13	WHEREAS, the rules authorize local entities to establish their own policies and
14	procedures when considering the approval of industrial tax exemption applications and, as
15	a consequence, local policies and procedures vary and are not uniform statewide; and
16	WHEREAS, the rules do not provide statewide uniform application requirements
17	which renders the industrial tax exemption program process inefficient; and
18	WHEREAS, providing for uniform local boards and uniform local application and

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project review requirements would achieve a more streamlined and productive application
process for both local entities and applicants.

THEREFORE, BE IT RESOLVED that the Senate of the Legislature of Louisiana
does hereby urge and request the Department of Economic Development to develop uniform
local review and approval standards for industrial ad valorem tax exemption applications.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
secretary of the Department of Economic Development.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Thomas L. Tyler.

DIGEST 2019 Regular Session

SR 259 Original

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