
The legislative instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore F. Heavey.

CONFERENCE COMMITTEE REPORT DIGEST

SCR 129

2019 Regular Session

White

Keyword and summary of the bill as proposed by the Conference Committee

TAX/AD VALOREM-EXEMPTION. Requests the Department of Economic Development to develop uniform local review and approval standards for the Industrial Tax Exemption Program and to amend current Department of Economic Development rules relative to local approval procedures.

Report rejects House amendments which would have:

1. Authorized the Department of Economic Development to promulgate uniform industrial ad valorem tax exemption application rules or guidelines rules only for those parishes that have not adopted their own local industrial ad valorem tax exemption application rules or guidelines.

Report amends the bill to:

1. Request an amendment to the LAC to provide that each parish shall create a centralized local review board for the purpose of reviewing ad valorem tax exemption applications.
2. Request an amendment to the LAC to require the local board shall review each industrial ad valorem tax exemption application, hold a public meeting, and provide a recommendation within 60 days of notice from the Louisiana Board of Commerce and Industry.
3. Request an amendment to the LAC to require the local review board to approve an application by a majority vote in order for an application to be approved.
4. Request an amendment to the LAC to require that within 30 days of the promulgation of these proposed amended rules, the local review board shall establish guidelines for application approval or denial.
5. Request an amendment to the LAC to require that the local review board post a copy of the rules on the parish governing authority's website within three business days of promulgation.

Digest of the bill as proposed by the Conference Committee

Requests the Department of Economic Development to develop uniform local review and approval standards for the Industrial Tax Exemption Program and to amend current Department of Economic Development rules relative to local approval procedures.

Present LAC provides that each local governmental authority who receives a millage, the school board, and the sheriff may review the proposed ad valorem tax exemption application provided by the Louisiana Board of Commerce and Industry.

Requested LAC would provide that each parish shall create a centralized local review board for the purpose of reviewing ad valorem tax exemption applications.

Requested LAC would provide that the local review board be comprised of the following members:

- (1) The president of the parish governing authority or the chief elected member of the municipality in which the project is located.
- (2) The sheriff of the parish in which the project is located.
- (3) The president of the parish school board.

Present LAC provides that upon the Louisiana Board of Commerce and Industry's approval of an application, Louisiana Economic Development (LED) transmits a copy of the application to each local governmental authority and the local tax assessor.

Requested LAC would provide that upon the Louisiana Board of Commerce and Industry's approval of an application LED transmits a copy of the application to the parish president acting as a liaison to the local review board. The parish president then disburses the application to the other members of the local board.

Present LAC does not require any local governmental authority receiving a millage, the school board, or the sheriff to review a proposed ad valorem tax exemption application; however, failure to review an application after 30 days notice results in automatic approval.

Requested LAC would provide that the local board shall review each industrial ad valorem tax exemption application, hold a public meeting, and provide a recommendation within 60 days of notice from the Louisiana Board of Commerce and Industry.

Requested LAC would require the local review board to approve an application by a majority vote in order for an application to be approved.

Present LAC would require local governmental entities in each parish to make best efforts to develop reasonable guidelines for application approval and/or denial.

Requested LAC would require that within 30 days of the promulgation of these proposed amended rules, the local review board shall establish guidelines for application approval or denial. Requested LAC would also require that the local review board post a copy of the rules on the parish governing authority's website within three business days of promulgation.