
DIGEST

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Pearson

HB No. 618

Abstract: Requires the payment of monies owed the parish governing authority by certain tax recipient bodies relative to the expenses of the assessor and sheriff; authorizes the retention of tax revenues to satisfy such obligation.

Present law requires the parish governing authority to pay certain expenses for other local government officials, such as the district and circuit courts, the clerk of court and recorder of mortgages, and the sheriff and assessor.

Present law requires that the tax collector and assessor's costs for furniture, equipment, supplies, and maps be borne proportionately by all tax recipient bodies in the parish in the proportion of the amount of tax revenues received by each as compared to the total collected in the parish.

Proposed law retains present law and authorizes the retention of tax revenues by the sheriff for any tax recipient body that fails, within 90 days of receiving a bill, to pay their portion of the amount owed to the parish governing authority. Further requires the sheriff to remit such monies to the parish governing authority within 15 days.

(Amends R.S. 33:4713)