
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Dawn Romero Watson.

DIGEST

Appel (SB 221)

Proposed law prohibits a political subdivision from charging or imposing a tax upon any person or legal entity, the sole basis of which is the fact that the person or legal entity is domiciled, registered, or organized outside of the jurisdiction of that political subdivision.

Proposed law prohibits a political subdivision from charging or imposing a fee for the general use of the public streets of the political subdivision upon any person or legal entity which is domiciled, registered or organized outside of the jurisdiction of that political subdivision, when such fee is not charged or imposed upon the person or legal entities which are domiciled, residing, registered, organized or doing business within the jurisdiction of that political subdivision.

Proposed law provides for enforcement by the attorney general's office. Authorizes the attorney general to request, and the district court to grant injunctive relief, restitution and costs.

Effective August 15, 2010.

(Adds R.S. 33:9661)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill.

1. Removes provision prohibiting political subdivision from charging or assessing a rate or fee at a higher amount on a Louisiana resident outside of their jurisdiction than a resident of their jurisdiction.
2. Adds provision prohibiting a political subdivision from charging or imposing a fee for the general use of public streets on a nonresident which is not charged or imposed on a resident.
3. Removes provision prohibiting a political subdivision from basing a rate or fee for a good or service at a higher amount for a Louisiana resident outside of their jurisdiction than a resident of their jurisdiction.
4. Add provision prohibiting a political subdivision from charging or imposing a tax, the sole basis of which is the fact the person or entity is a nonresident.

5. Removes provision specifying that prohibited acts include charges or assessments for the rental of assets as well as charges for license, fees, permits and services.