

2018 Regular Session

HOUSE BILL NO. 155

BY REPRESENTATIVE STOKES

TAX COMMISSION, STATE: Increases the fees levied by the La. Tax Commission for assessment of certain properties

1 AN ACT

2 To amend and reenact R.S. 47:1838(introductory paragraph) and (1) through (3), relative to
3 ad valorem property tax assessments by the Louisiana Tax Commission; to authorize
4 the imposition of certain assessment fees; to provide for the amount of certain
5 assessment fees; to provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1838(introductory paragraph) and (1) through (3) are hereby
8 amended and reenacted to read as follows:

9 §1838. Fees

10 The tax commission is hereby authorized on an interim basis for the period
11 beginning on July 1, ~~2014~~ 2018, and ending on June 30, ~~2018~~ 2022, to levy and
12 collect the following fees in connection with services performed by the commission:

13 (1) A fee for the assessment of public service properties at the rate of four
14 hundredths of one percent of the assessed value of such properties to be paid by each
15 public service property which pays ad valorem taxes ~~at the following rates:~~

16 (a) ~~For the period beginning on July 1, 2014, and ending on June 30, 2016,~~
17 ~~one hundredth of one percent of the assessed value of the property.~~

18 (b) ~~For the period beginning on July 1, 2016, and ending on June 30, 2018,~~
19 ~~four hundredths of one percent of the assessed value of the property.~~

Summary of Amendments Adopted by House

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

1. Remove the fee increase on assessments of public service properties.