

2018 Regular Session

ACT No. 591

HOUSE BILL NO. 893 (Substitute for House Bill No. 382 by Representative Connick)

BY REPRESENTATIVE CONNICK

1 AN ACT

2 To amend and reenact R.S. 47:1853(B)(3) and 1855(E), relative to ad valorem property tax
3 assessments for public service properties; to require the retention of certain
4 information relative to appraisals and allocations of value; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1853(B)(3) and 1855(E) are hereby amended and reenacted to
8 read as follows:

9 §1853. Appraisal of public service properties

10 * * *

11 B.

12 * * *

13 ~~(3) Notwithstanding any other law to the contrary, for the years 1993 and~~
14 ~~1994, the commission shall allocate the value of all inventories of natural gas owned~~
15 ~~by a pipeline company in this state to each tax jurisdiction in which the inventories~~
16 ~~are located according to its long-held administrative construction and interpretation~~
17 ~~of the law. At the expiration of the time provided herein, the commission shall~~
18 ~~develop a fair, equitable, and consistent system of valuation of such inventories for~~
19 ~~all parishes affected by any revisions to ad valorem property tax procedures,~~
20 ~~including but not limited to the parishes of Bienville, East Carroll, Lincoln, and West~~
21 ~~Carroll.~~

