

ACT No. 161

2023 Regular Session

HOUSE BILL NO. 279

BY REPRESENTATIVES ADAMS, BOYD, BRYANT, FISHER, HUGHES, IVEY,
LARVADAIN, NEWELL, AND WHITE

1 AN ACT

2 To amend and reenact R.S. 47:1837.1(A)(2), (F), and (G) and to enact R.S. 47:1837.1(A)(3),
3 relative to the Louisiana Tax Commission; to provide relative to ad valorem tax
4 assessment information collected and maintained by the commission; to limit a
5 prohibition on conveying of certain information by the commission for use in a
6 business; to authorize the commission to convey information for such use; to require
7 the commission to convey to any taxpayer certain historical information upon
8 request; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1837.1(A)(2), (F), and (G) are hereby amended and reenacted and
11 R.S. 47:1837.1(A)(3) is hereby enacted to read as follows:

12 §1837.1. Program for a statewide ad valorem tax assessment database; creation

13 A.(1)

14 * * *

15 (2) The database shall be comprised of information from ~~assessment rolls of~~
16 ~~parishes participating in the program as provided for in this Section, utilizing the~~
17 ~~assessment rolls~~ submitted to the tax commission under R.S. 47:1993(A). ~~Such~~
18 ~~parishes participating in the program~~ Assessors shall submit their ~~tax~~ assessment
19 rolls to the Louisiana Tax Commission in electronic form or in a format designated
20 by the Louisiana Tax Commission for viewing and inspection. The database with
21 the ~~tax~~ assessment information from such parishes shall be published on the Internet

1 for public inspection by December first. The ad valorem tax assessment database
 2 shall not include any ~~tax~~ assessment information which is deemed confidential or
 3 designated as confidential by an assessor under any ~~other~~ provision of law.

4 (3) The Louisiana Tax Commission shall promulgate rules for the submission
 5 of assessment rolls and for the designation of confidential information in an
 6 assessment roll submitted to the Louisiana Tax Commission by an assessor pursuant
 7 to this Section.

8 * * *

9 F.(1)(a) ~~The~~ For purposes of any assessment information submitted to the
 10 Louisiana Tax Commission prior to January 1, 2024, the Louisiana Tax Commission
 11 shall not sell, lease, rent, or otherwise convey or transfer to any individual or other
 12 entity for use in a business any ~~current-year~~ current-year information received by it
 13 pursuant to the provisions of this Section.

14 (b) For purposes of any assessment information submitted to the Louisiana
 15 Tax Commission on or after January 1, 2024, the Louisiana Tax Commission may
 16 convey or transfer to any individual or other entity for use in a business any current-
 17 year information received by it pursuant to the provisions of this Section.

18 (2) The Louisiana Tax Commission shall not sell, lease, rent, or otherwise
 19 convey or transfer to any individual or other entity for use in a business any
 20 current-year information concerning public service properties, as defined in R.S.
 21 47:1851, received by it pursuant to the provisions of this Section.

22 (3) The Louisiana Tax Commission shall not sell, lease, rent, or otherwise
 23 convey or transfer to any individual or other entity any information which is deemed
 24 confidential or which has been designated as confidential by an assessor under any
 25 provision of law.

26 G.(1) For purposes of any assessment information submitted to the Louisiana
 27 Tax Commission prior to January 1, 2024, and upon ~~Upon~~ request, the Louisiana Tax
 28 Commission may convey or transfer to any taxpayer, in electronic form, historical
 29 information held by the commission pursuant to the provisions of this Section and

1 viewable from the commission's ~~web site~~ website, which information is at least one
2 year old at the time of the request.

3 (2) For purposes of any assessment information submitted to the Louisiana
4 Tax Commission on or after January 1, 2024, and upon request, the Louisiana Tax
5 Commission shall convey or transfer to any taxpayer, in electronic form, historical
6 information held by the commission pursuant to the provisions of this Section and
7 viewable from the commission's website.

8 Section 2. This Act shall become effective on January 1, 2024.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____