AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

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

A.(1)

* * *

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

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

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

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

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

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

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

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

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

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