

SENATE COMMITTEE AMENDMENTS

2024 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 191 by Senator Reese

AMENDMENT NO. 1

On page 1, line 2 after "R.S. 47:302(K)(7)(b)," delete the remainder of the line and insert "1402(E)(1), 1403(A)(5) and (B)(4), 1417(C)(3), and 1565(C)(2),"

AMENDMENT NO. 2

On page 2, between lines 9 and 10, insert the following:

"§1402. Membership of board; qualifications; appointment; term; vacancy; salary

* * *

E. (1) Notwithstanding any provision of law to the contrary, a board member shall continue to serve until a successor has been appointed. No member may be removed except by induction into office of a successor, duly appointed and qualified pursuant to this Section, upon expiration of a term of office or for good cause shown, which shall be subject to judicial review; provided that good cause shall mean those causes enumerated for removal by suit pursuant to Article X, Section 25 of the Constitution of Louisiana, or its successor.

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AMENDMENT NO. 3

On page 2, between lines 27 and 28, insert the following:

"§1417. Recusal; board members

* * *

C.

* * *

(3) Upon entry of an order of recusal concerning the board member presiding over a case in the Local Tax Division, the case shall be reassigned to be heard by an ad hoc judge appointed by the supreme court pursuant to R.S. 47:1403(A)(5) with any other board member eligible for that appointment in accordance with Paragraph (2) of this Subsection, or, upon a joint motion of all parties it may either be heard pursuant to Paragraph (1) of this Subsection or be transferred to the district court of proper venue.

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AMENDMENT NO. 4

On page 3, line 21, after "Appeals" and before "receipt" delete "following" and insert "within thirty days of"

AMENDMENT NO. 5

On page 4, at the beginning of line 1, delete "agreed"

AMENDMENT NO. 6

On page 4, at the end of line 6, insert "Any refund authorized by this Subparagraph shall be additionally limited to any amount actually collected by the secretary that was not actually due considering a redetermination made pursuant to this Subsection due to the petition filed pursuant to this Paragraph."