HOUSE COMMITTEE AMENDMENTS

2024 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 191 by Senator Reese

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AMENDMENT NO. 1

2 3	On page 1, line 2, after " $1402(E)(1)$," delete the remainder of the line in its entirety and at the beginning of line 3, delete " $1417(C)(3)$, and $1565(C)(2)$," and insert the following:
4 5	"1403(A)(3) and (5) and (B)(4), 1406, 1417(C)(3), 1437(B), and 1565(C)(2) and to enact R.S. 47:1403(B)(7),"
6	AMENDMENT NO. 2
7 8	On page 1, line 6, after "board;" and before "to provide relative" insert "to provide for certain expenditures by the board;"
9	AMENDMENT NO. 3
10 11	On page 1, line 9, after "1402(E)(1)," delete the remainder of the line in its entirety and insert "1403(A)(3) and (5) and (B)(4), 1406, 1417(C)(3), 1437(B), and"
12	AMENDMENT NO. 4
13 14	On page 1, line 10, after "reenacted" and before "to read" insert "and R.S. 47:1403(B)(7) is hereby enacted"
15	AMENDMENT NO. 5
16	On page 2, at the end of line 8, insert the following:
17 18	"The amount provided for in Item (a)(i) of this Paragraph shall also be increased when necessary to conform to an amount appropriated by law."
19	AMENDMENT NO. 6
20 21	On page 2, line 14, after "except" and before "induction" delete "by" and insert the following:
22	"under either of the following circumstances:
23	(a) By"
24	AMENDMENT NO. 7
25 26	On page 2, line 15, after "office" delete "or for" and insert a period "." and insert the following:
27	" <u>(b) For</u> "

AMENDMENT NO. 8

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2	On page 2,	between	lines 22	2 and 23,	insert the	following:

"(3) The Notwithstanding any provision of law to the contrary, the member appointed pursuant to R.S. 47:1402(D) shall be the hearing judge of the Local Tax Division of the board. For the purposes of the Local Tax Division, the judge shall exercise all jurisdiction, authority, and powers of the board and its chairman, including the hearing of cases to be adjudicated in the division and the rendering of orders and judgments in such cases. The remainder of the board may temporarily exercise these functions during any vacancy in this appointment, but may not hear and render judgment in a case in the division.

* * *"

AMENDMENT NO. 9

On page 3, between lines 7 and 8, insert the following:

- 14 "(7) Notwithstanding any provision of law to the contrary, the chairman
 15 may designate either of the following as a hearing judge for purposes of
 16 Paragraph (2) of this Subsection:
- 17 (a) Any person who has been appointed as an ad hoc judge pursuant to the provisions of this Chapter.
- 19 (b) With the approval of the supreme court, any judge eligible for 20 assignment pursuant to Article V, Section 5 of the Constitution of Louisiana 21 who is considered an ad hoc judge pursuant to this Chapter.

22 * * *

§1406. Expenditures

The board is authorized to make such expenditures, (including expenditures for personal services and for law books, books of reference and periodicals), as may be necessary to efficiently execute the functions vested in the board. All expenditures of the board shall be allowed and paid, out of any monies appropriated for the purposes of the board. The board's self-generated revenue from local cases filed with the board pursuant to the provisions of the Uniform Local Sales Tax Code shall be expended exclusively for the purposes of its Local Tax Division, and may be retained by the board and carried forward for such purposes. All funds held in the board's Escrow Account shall be subject to the provisions of R.S. 47:1439 and shall be expended in accordance with the restrictions of that Section.

* * *"

35 AMENDMENT NO. 10

On page 3, at the beginning of line 16, delete "Paragraph (2) of"

1 AMENDMENT NO. 11

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2	On page 3,	between	lines 1	9 and 2	0, insert	the following:
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3 "§1437. Effect of final judgment

4 * * *

B. When the decision or judgment of the board which has become final contains a finding that the taxpayer is entitled to receive a refund or credit of an overpayment, the collector shall promptly enter the credit or make the refund, as the case may be, or otherwise comply with the terms of the final judgment.

9 * * * *"