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HOUSE FLOOR AMENDMENTS

2026 Regular Session

Amendments proposed by Representative Deshotel to Engrossed House Bill No. 1010 by Representative Deshotel

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" and before "enact" insert "amend and reenact R.S. 47:1836 and
3 to"

4 AMENDMENT NO. 2

5 On page 1, delete line 3 in its entirety and insert the following:

6 "assessors and collectors; to require parish tax assessors and collectors to report
7 certain ad valorem tax assessment and collection"

8 AMENDMENT NO. 3

9 On page 1, line 4, after "require the" and before "to" delete "Louisiana Tax Commission"
10 and insert "commission"

11 AMENDMENT NO. 4

12 On page 1, line 5, after "reports;" and before "and to" insert "to provide for reports of the
13 commission to the governor and the legislature;"

14 AMENDMENT NO. 5

15 On page 1, at the beginning of line 7, after "Section 1." and before "R.S. 47:2058.1" insert
16 "R.S. 47:1836 is hereby amended and reenacted and"

17 AMENDMENT NO. 6

18 On page 1, between lines 7 and 8, insert the following:

19 "§1836. Studies and reports

20 A. In addition to the duties prescribed elsewhere in this Title, the tax
21 commission shall examine carefully into all cases where evasion or violation of the
22 laws for assessment and taxation of property is alleged, complained of or discovered,
23 and ascertain wherein existing laws are defective or are improperly or negligently
24 administered.

25 B. The tax commission shall also investigate the tax systems of other states
26 and countries and formulate and recommend such legislation as may be deemed
27 expedient to prevent evasion of assessment and secure just and equal taxation.

28 C.(1) The tax commission shall transmit to the governor and to each member
29 of the legislature, not less than thirty days before the meeting of the legislature, a
30 ~~communication~~ report setting forth, in an abbreviated, clear and concise form such
31 facts drawn from the tax commission's general report as may be instructive to the

1 members in regard to existing conditions or needed legislation. The report to the
2 governor and members of the legislature shall include, at minimum, all of the
3 following:

- 4 (a) The total assessed value of taxable property by parish.
- 5 (b) The total amount of ad valorem taxes assessed by parish.
- 6 (c) The total amount of ad valorem taxes collected by parish.
- 7 (d) A breakdown of the taxes assessed by property classification, including
8 but not limited to residential, commercial, industrial, and public service property.
- 9 (e) Ad valorem tax collection amounts by parish in comparison to the total
10 assessed value of property in the parish, expressed as a percentage.

11 (2) The tax commission may include in the report required by this
12 Subsection any additional data or analysis as it deems necessary to provide a
13 comprehensive understanding of ad valorem tax assessments and collections.

14 * * *

15 AMENDMENT NO. 7

16 On page 1, line 8, after "Report of" and before "collections" delete "certain" and insert
17 "assessed values and"

18 AMENDMENT NO. 8

19 On page 1, between lines 8 and 9, insert the following:

20 "A.(1) On or before November fifteenth of each year, the assessor of each
21 parish shall provide to the Louisiana Tax Commission a report of the total amount
22 of ad valorem property taxes assessed within the parish for the preceding tax year.
23 The assessor shall itemize the report by property classification and by property listed
24 in accordance with R.S. 47:1957."

25 AMENDMENT NO. 9

26 On page 1, at the beginning of line 9, change "A." to "(2)"

27 AMENDMENT NO. 10

28 On page 1, line 10, after "of the" and before "amount" delete "actual" and insert "total"

29 AMENDMENT NO. 11

30 On page 1, at the beginning of line 11, after "of" and before "ad valorem" insert "all"

31 AMENDMENT NO. 12

32 On page 1, line 12, after "parish." delete the remainder of the line and delete lines 13 through
33 18 in their entirety and insert the following:

34 "B. The Louisiana Tax Commission shall include the information received
35 pursuant to this Section in each report issued in accordance with the requirements of
36 R.S. 47:1836."