
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Mount (SB 19)

Proposed law authorizes extensions or suspends various deadlines for 2005 taxes as follows:

1. Suspends for 2005 the requirement in present law (except New Orleans) that the period for inspection of assessment lists end September 15th.
2. Changes the requirement in New Orleans for tax year 2006 that the period for inspection of assessment lists occur during the period August 1st through August 15th to any 15-day period.
3. Changes the requirement in New Orleans for tax year 2006 that tax collection begins on January 1st to a requirement that the copies of the rolls be sent to tax authorities by January 30, 2006 and that the collection of taxes begin as soon thereafter as practicable and that the entire amount of the taxes be paid on or before the 15th day of May, 2006. The taxes are to bear 10% per annum delinquent penalty thereafter until paid.

Proposed law makes technical changes to present law by changing specified dates for the beginning or completion of certain procedures and rights to time limits expressed in number of days.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1992(F)(1) and (G), 2101(A)(2) and (3), the intro para of 2171(A), 2180(A)(1)(a) and 2180.1(A); adds R.S. 47:1997(C))