The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Angela L. De Jean.

## **DIGEST**

Gary Smith (SB 567)

<u>Present law</u> provides that tax recipient agencies of ad valorem taxes of each and every parish of the state of Louisiana, the parish of Orleans excepted, including the police jury, school board, levee district, special districts, municipalities, and all tax recipients of any nature whatsoever of ad valorem taxes, except municipalities which prepare their own tax rolls, are hereby required to furnish the assessor and the legislative auditor the authorizing ordinances or resolutions and the tax rate to be applied to the assessed values for ad valorem tax purposes not later than June 1 of each year.

<u>Proposed law</u> retains <u>present law</u>, but changes the date <u>from</u> June 1 of each year <u>to</u> September 1 of each year for tax recipient agencies in St. Charles parish.

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

(Amends R.S. 47:1705(A))