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## DIGEST

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HB 528 Original

2015 Regular Session

Leger

**Abstract:** Relative to the city of New Orleans, authorizes the city, through the mayor, to establish a municipal revenue amnesty program.

Proposed law authorizes the city of New Orleans, upon the initiative of the mayor, to establish a municipal amnesty revenue program. Provides that the program may provide for the waiver of delinquent taxes, fines, fees, and assessments owed to the city and the waiver of all or a uniform percentage of interest, collection costs, and penalties owed.

Proposed law requires the director of finance for the city to administer the program and to adopt rules and regulations for the operation and administration of the program. Requires the director to submit an annual report to the mayor, not later than March 1st, relative to the amnesty provided to persons participating in the program during the preceding year. Provides relative to the content of the report.

Proposed law prohibits persons who are under criminal prosecution for the failure to pay delinquent taxes, fines, fees, or assessments owed to the city, or the interest, collection costs, or penalties owed, from participating in the program.

Proposed law authorizes the city of New Orleans, through the mayor, to cooperate with the New Orleans Sewerage and Water Board and other political subdivisions in the city to allow the board and other political subdivisions to provide for the waiver of delinquent fines, fees, and assessments owed to them and the waiver of all or a uniform percentage of interest, collection costs, and penalties owed on such fines, fees, and assessments.

(Adds R.S. 33:3101)