

GREEN SHEET REDIGEST

HB 528

2015 Regular Session

Leger

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

MUNICIPALITIES/NO: Authorizes the city of New Orleans to create a municipal revenue amnesty program.

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DIGEST

**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 which may be utilized once every eight calendar years. Provides that the program may provide for the waiver of delinquent 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 1<sup>st</sup> of the year the program is implemented, 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 state or federal criminal prosecution for the failure to pay delinquent 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)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Remove all authority for the program to include delinquent taxes.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the reengrossed bill

1. Limits implementation of the program to once every eight calendar years.
2. Specifies that the program cannot extend more than sixty calendar days.
3. Requires the director of finance submit a report to the mayor at the conclusion of the program, but no later than March first of the year in which the program was implemented.

4. Specifies that both state and federal ongoing criminal prosecutions for failure to pay delinquent fees render a person ineligible to participate in the program.