HOUSE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 573 by Representative Stefanski

1 AMENDMENT NO. 1

- 2 On page 1, line 4, after "1857(B)(1)," delete the remainder of the line in its entirety and
- 3 insert "1989(C), 1998(A)(1)(a) and (b)(i) and (D),"
- 4 AMENDMENT NO. 2
- 5 On page 1, line 5, after "2132(D)," and before "and to enact" delete "2134(B)(1) and (3), (D),
- 6 and (E)(1)" and insert "2134(B)(3), (D), and (E)(1), and 2327"
- 7 AMENDMENT NO. 3
- 8 On page 1, line 6, after "1856(H)," delete "and 1857(B)(3)," and insert "1857(B)(3),
- 9 1992(B)(3), and 1998(H) and (I),"
- 10 AMENDMENT NO. 4
- On page 1, line 19, after "assessments;" insert "to provide for a public records exception; to
- 12 provide for an effective date;"
- 13 AMENDMENT NO. 5
- On page 2, line 3 after "1857(B)(1)," delete the remainder of the line in its entirety and insert
- 15 the following:
- 16 "1989(C), 1998(A)(1)(a) and (b)(i) and (D), 2132(D), 2134(B)(3), (D),"
- 17 <u>AMENDMENT NO. 6</u>
- 18 On page 2, line 4, after "(E)(1)" and before "are" insert ", and 2327"
- 19 AMENDMENT NO. 7
- 20 On page 2, line 5, after "1856(H)," and before "are" delete "and 1857(B)(3)" and insert
- 21 "1857(B)(3), 1992(B)(3), and 1998(H) and (I)"
- 22 <u>AMENDMENT NO. 8</u>
- 23 On page 3, line 17, after "including" and before "rules" insert "jurisdiction concerning ad
- 24 valorem taxes pursuant to Subtitle III of this Title,"
- 25 AMENDMENT NO. 9
- On page 3, line 25, after "fee" delete the comma "," and insert "or contracts related to tax
- 27 matters,"
- 28 AMENDMENT NO. 10
- 29 On page 3, line 27, after "fee" delete the remainder of the line in its entirety, delete line 28
- in its entirety, and on page 4, delete lines 1 and 2 in their entirety and insert a period "."

1	AMENDMENT NO. 11
2 3	On page 5, line 2, after "provisions of" and before "2132," delete "R.S. 47:1856, 1857," and insert "R.S. 47:1998, or"
4	AMENDMENT NO. 12
5	On page 5, between lines 8 and 9, insert the following:
6 7	"(4) An aggrieved taxpayer may file a petition with the board in accordance with the provisions of R.S. 47:1856 or 1857."
8	AMENDMENT NO. 13
9 10	On page 5, line 15, after "for in" delete the remainder of the line in its entirety and insert "this"
11	AMENDMENT NO. 14
12	On page 8, delete lines 16 through 22 in their entirety
13	AMENDMENT NO. 15
14	On page 8, at the beginning of line 27, delete "(2)(a)" and insert "(2)(a)(i)"
15	AMENDMENT NO. 16
16	On page 8, delete line 29 in its entirety and insert the following:
17 18	"deadline for filing a complaint with the board of review provided for in R.S. 47:1992. If a "
19	AMENDMENT NO. 17
20	On page 9, delete lines 10 through 12 in their entirety and insert the following:
21 22 23 24 25 26 27 28 29	"(ii) For purposes of this Subparagraph, good reason for failure to timely present information to the assessor shall be presumed to exist for reports and related attachments of any appraiser or other expert ordered prior to the deadline for filing a complaint with the board of review if the report and attachments are submitted to the assessor within thirty days of receipt of the reports and attachments by the taxpayer and at least twenty-five days prior to a hearing before the Louisiana Tax Commission. Nothing in this Subparagraph shall be construed to limit the ability of the Louisiana Tax Commission to find good reason to admit other expert reports pursuant to the other provisions of this Subsection.
30 31	(iii) Witnesses may be utilized to authenticate or explain documents which are otherwise admissible under any provision of this Subsection.
32 33	(iv) A taxpayer may utilize any of the following otherwise admissible publicly accessible data, guides, and resources:
34	(aa) Aerial photography.
35 36 37	(bb) Public records of Clerks of Court or other political subdivisions in the parish of the assessment, such as building permits, conveyance records, city directories, occupancy permits, or demolition permits.

1 2	(cc) Public records of the Department of Natural Resources, including data from the Strategic Online Natural Resource Information System (SONRIS).								
3	(dd) Sales data such as multiple listing service reports.								
4	(ee) Published cost data or cost guides and their related sources.								
5 6	(ff) Rules, advisories, or guidance promulgated by the Louisiana Tax Commission.								
7 8 9 10 11 12	(b) A decision of the Louisiana Tax Commission to deny a taxpayer's application to present additional evidence pursuant to Subparagraph (a) of this Paragraph shall, at the option of the taxpayer, be considered a final determination for purposes of appeal as provided for in R.S. 47:1998 or be subject to immediate review by application for supervisory writ in the same manner as provided for in Rule 4 of the Uniform Rules of Louisiana Courts of Appeal.								
13 14 15	(c) Notwithstanding the provisions of Subparagraph (a) of this Paragraph, in an appeal of the correctness of an assessment of real property, the Louisiana Tax Commission may"								
16	AMENDMENT NO. 18								
17	On page 10, between lines 3 and 4, insert the following:								
18 19	"§1992. Inspection of assessment lists; notification and review of assessments by board of review; hearing officers								
20	* * *								
21	В.								
22 23	* * *								
24 25 26 27 28 29 30 31 32	(3) Notwithstanding any other provision of this Subsection, if an assessor receives additional information from a taxpayer after the assessment lists have been certified to the board of review but before the filing of a complaint with the board of review, the assessor may modify the assessment to make a reduction based on the additional evidence. Any reduction pursuant to the provisions of this Paragraph shall be communicated to the taxpayer and the board of review no less than twenty-four hours prior to the board of review's public hearing. Nothing in this Paragraph shall be construed to limit any other statutory authority to make modifications. * * * *"								
33	AMENDMENT NO. 19								
34 35	On page 10, line 5, after "taxpayer" delete the remainder of the line in its entirety and at the beginning of line 6, delete "by R.S. 47:2134 or any" and insert "or"								
36	AMENDMENT NO. 20								
37	On page 10, line 19, after "tried" and before "by" insert "pursuant to R.S. 49:964 and"								
38	AMENDMENT NO. 21								
39 40	On page 10, delete lines 22 through 28 in their entirety and on page 11, delete lines 1 through 28 in their entirety								

AMENDMENT NO. 22

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2	On page	12	hetween	lines 5	and 6	incert	the	fallowi	nα·
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- 3 "H.(1) For purposes of this Section, references to the district court for the 4 parish where the Louisiana Tax Commission is domiciled shall be deemed to mean either the district court of proper venue or the Louisiana Board of Tax Appeals. 5
- (2) A review by the Board of Tax Appeals pursuant to this Section shall be 6 in accordance with the provisions of this Section applicable to a district court and 7 8 shall be pursuant to its jurisdiction under Article V, Section 35 of the Constitution 9 of Louisiana over all matters related to state and local taxes or fees, provided that the 10 matter shall be subject to review finally by the courts on appeal pursuant to the 11 provisions of Chapter 17 of Subtitle II of this Title.
- 12 I. The Louisiana Tax Commission shall receive notice of every filing for a 13 suit under this Section.

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15 AMENDMENT NO. 23

16 On page 12, delete lines 15 through 22 in their entirety and insert "B."

17 AMENDMENT NO. 24

On page 13, line 8, after "action in" and before "any" insert "the Board of Tax Appeals or" 18

19 AMENDMENT NO. 25

- 20 On page 13, line 17, after "tax" delete the remainder of the line in its entirety and delete lines
- 18 and 19 in their entirety and insert a period "." 21

22 AMENDMENT NO. 26

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23 On page 14, after line 9, insert the following:

24 "§2327. Confidentiality of forms

25 Forms filed by a taxpayer pursuant to this Part and all information provided 26 to an assessor pursuant to R.S. 47:1989 shall be confidential and shall be used by the assessor, the governing authority, the Louisiana Tax Commission, and the Louisiana 28 Department of Revenue, solely for the purpose of administering the provisions of 29 this Part and verifying eligibility for tax credits claimed under R.S. 47:6006. Such 30 The forms shall not be subject to the provisions of the Public Records Law, provided however, that such the forms shall be admissible in evidence and subject to discovery 32 in judicial or administrative proceedings according to general law relating to the production and discovery of evidence subject to any protection related to use of 33 34 confidential information provided by an order under the provisions of Article 1426 of the Louisiana Code of Civil Procedure.

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Section. 2. This Act shall become effective on January 1, 2022."