## SENATE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 562 by Representative Bourriaque

## 1 AMENDMENT NO. 1 2 On page 1, line 2, change "R.S. 47:337.102(B)(3)" to "R.S. 47:302(K)(7)(b), 337.102(B)(3) and (5)," 3 4 AMENDMENT NO. 2 5 On page 1, line 3, change "and 1418(7)(d), to enact R.S. 47:338.223" to ", 1418(7)(d), and 1483(C), to enact R.S. 47:337.102(C)(10), 338.223, 1408(D)(3)," 7 AMENDMENT NO. 3 On page 1, line 5, after "taxes;" delete the remainder of the line and insert "to provide 8 9 relative to tax administration; to provide for the dedication of local funds to the Board of Tax 10 Appeals; to provide for protective orders and confidentiality of taxpayer information;" 11 AMENDMENT NO. 4

- AMENDMENT NO. 4
- On page 1, line 6, delete "and use tax administration;"
- 13 <u>AMENDMENT NO. 5</u>
- 14 On page 2, line 1, change "R.S. 47:337.102(B)(3)" to "R.S. 47:302(K)(7)(b), 337.102(B)(3)
- 15 and (5),"

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- 16 <u>AMENDMENT NO. 6</u>
- 17 On page 2, line 2, change "and 1418(7)(d)" to ", 1418(7)(d), and 1483(C)"
- 18 AMENDMENT NO. 7
- 19 On page 2, line 3, change "47:338.223" to "47:337.102(C)(10), 338.223, 1408(D)(3),"
- 20 AMENDMENT NO. 8
- 21 On page 2, between lines 3 and 4, insert:

(b) of this Paragraph.

22	"§302. Imposition of tax
23	* * *
24	
25	K. An additional tax shall be levied as follows:
26	* * *
27	(7) * * *
28	(b) The amount specified in Item (a)(i) of this Paragraph as
29	transferred to the Department of State Civil Service, Board of Tax Appeals,
30	shall be increased by fifty-five thousand dollars on July 1, 2015, by thirty-
31	two thousand dollars on July 1, 2016, and by five twelve thousand dollars on
32	the first day of each of the subsequent fiscal years. The amounts specified in
33	this Subparagraph and Subparagraph (a) of this Paragraph shall be transferred
34	by the secretary within the first thirty days of each fiscal year and the
35	Department of State Civil Service, Board of Tax Appeals, may retain all
36	funds that are transferred as directed in this Subparagraph and Subparagraph

1	AMENDMENT NO. 9
2	On page 2, between lines 22 and 23, insert;
3 4 5 6 7 8 9 10 11 12	"C. * * * * *  (10) Hold an executive session pursuant to R.S. 47:16 for any of the reasons contained in R.S. 47:17 and for the discussion of policy advice, private letter rulings, or other matters potentially involving confidential taxpayer information. The records and files of the board held for the purpose of enforcement of the tax laws shall be deemed to be the files and records of a political subdivision of the state subject to the provisions of R.S. 47:1508 in the same manner as any other political subdivision enforcing tax laws related to sales and use taxes.  * * * *"
13	AMENDMENT NO. 10
14 15	On page 4, line 1, delete "All taxes" and insert "(1) All other occupancy taxes including those"
16	AMENDMENT NO. 11
17	On page 4, line 3, change " <u>C.</u> " to " <u>(2)</u> "
18	AMENDMENT NO. 12
19	On page 5, line 13, after "consecutive" insert "full"
20	AMENDMENT NO. 13
21	On page 5, line 28, at the end of the line, insert:
22 23 24	"If a rule requires the equivalent of classified market rate adjustments, they shall be included in any budget requests or recommendations in the same manner as applicable for other state classified employees."
25	AMENDMENT NO. 14
26	On page 6, line 13, at the end of the line, insert:
27 28 29 30 31 32 33	"No provision of law, including R.S. 47:1998(D), shall be construed to relieve a party of filing fees or case deposits for causes of actions under this Chapter. Notwithstanding any provision of law to the contrary, any surplus local revenue provided for under R.S. 47:302(K)(7), R.S. 47:340(E)(5)(i), or other applicable law may be retained as provided for in this Subsection or held in the local tax division expense fund exclusively for the purposes of the Local Tax Division."
34	AMENDMENT NO. 15
35	On page 6, between lines 14 and 15, insert:
36 37 38 39 40 41 42 43	"§1408. Power to administer oaths and issue rules, orders, or subpoenas  * * * *  D. * * *  (3) The authority pursuant to Article 1426 of the Louisiana Code of Civil Procedure shall apply to the board and its Local Tax Division in the same manner as for a district court, and the board may issue an order in accordance with the provisions of that Article concerning any subpoena or
44	other discovery pursuant to this Title.

1	* * *!
2	AMENDMENT NO. 16
3	On page 6, line 23, after " <u>including</u> " and before " <u>contracts</u> " insert " <u>related</u> "
4	AMENDMENT NO. 17
5	On page 7, line 4, change "prohibitions" to "provisions"
6	AMENDMENT NO. 18
7	On page 7, line 10, at the end of the line, insert:
8 9 10	"The board may at its sole discretion issue an amended judgment pursuant to this Section when required to correct an error or upon joint application of both parties."
11	AMENDMENT NO. 19
12	On page 7, between lines 17 and 18, insert:
13 14 15 16 17 18 19 20 21 22	C. When the board approves a claim against the state and the amount of the claim exceeds twenty thousand dollars the amounts required to be paid pursuant to Subsection A of this Section but does not exceed two hundred fifty thousand dollars, the claim shall be submitted to the litigation subcommittee of the Joint Legislative Committee on the Budget for review prior to the next regular session of the legislature. If the claim is approved by the litigation subcommittee, the approved claim shall be paid out of current collections without interest following submission of the authorization to the secretary."
23	AMENDMENT NO. 20
24	On page 7, after line 19, insert:
25 26 27 28 29 30 31 32 33 34	"Section 3. The Louisiana State Law Institute is authorized and directed to revise Chapter 17 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, by changing all references to the "secretary-clerk" to "clerk".  Section 4. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval."