### SENATE FLOOR AMENDMENTS

2021 Regular Session

Amendments proposed by Senator Allain to Reengrossed House Bill No. 573 by Representative Stefanski

- 1 AMENDMENT NO. 1
- 2 On page 1, line 6, after "and (i)," insert "1403(B)(6)(d),"
- 3 AMENDMENT NO. 2
- 4 On page 1, line 6, after "1432(B)," insert "1837(G)(3),"
- 5 AMENDMENT NO. 3
- 6 On page 1 line 7, change "1992(B)(3)" to "1992(A)(3) and (B)(3)"
- 7 AMENDMENT NO. 4
- 8 On page 1, line 7, change "R.S. 47:1432(D)" to "R.S. 47:1431(D)(2) and 1432(D)"
- 9 AMENDMENT NO. 5
- 10 On page 2, line 8, after "and (i)," insert "1403(B)(6)(d),"
- 11 AMENDMENT NO. 6
- 12 On page 2, line 8, after "1432(B)," insert "1837(G)(3),"
- 13 AMENDMENT NO. 7
- 14 On page 2, line 8, change "1992(B)(3)" to "1992(A)(3) and (B)(3)"
- 15 AMENDMENT NO. 8
- 16 On page 4, line 2, change "<u>or contracts related to tax matters</u>," to ", concerning taxing districts and related proceeds, or relating to contracts related to tax matters; and"
- 18 AMENDMENT NO. 9
- 19 On page 4, between line 23 and 24, insert:

# "(e) Any other political subdivision of the state or other local taxing

21 <u>district.</u>"

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- 22 AMENDMENT NO. 10
- 23 On page 5, line 23, change "<u>Chapter</u>" to "<u>Part</u>"
- 24 AMENDMENT NO. 11
- 25 On page 7, between lines 7 and 8, insert:

# 26 "§1837. Duties and responsibilities 27 \* \* \* 28 G. \* \* \* 29 (3) Tax commission rulemaking shall be subject to oversight by the 30 Senate Committee on Revenue and Fiscal Affairs and the House Committee

30Senate Committee on Revenue and Fiscal Affairs and the House Committee31on Ways and Means. Notwithstanding any provision of law to the contrary,

## Page 1 of 3 This set of amendment(s) was prepared by Leonore Heavey.

the tax commission may use emergency rulemaking procedures when necessary for effective administration of ad valorem taxes.

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4 AMENDMENT NO. 12

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- 5 On page 8, line 7, change "district" to "<u>reviewing</u>"
- 6 AMENDMENT NO. 13
- 7 On page 8, line 12, delete "<u>be deemed to</u>"
- 8 AMENDMENT NO. 14
- 9 On page 8, delete lines 26 through 28, and insert:
- 10 "(b) The proceedings in such suit shall be tried by preference,
   11 whether or not out of term time, at such time as fixed by the district court. No
   12 new trial or rehearing shall be allowed."
- 13 AMENDMENT NO. 15
- 14 On page 10, line 12, change "<u>Subparagraph</u>" to "<u>Item</u>"
- 15 AMENDMENT NO. 16
- 16 On page 10, line 14, change "<u>Subsection</u>" to "<u>Subparagraph</u>"
- 17 AMENDMENT NO. 17
- 18 On page 10, line 15, change "<u>Subparagraph</u>" to "<u>Item</u>"
- 19 AMENDMENT NO. 18
- 20 On page 10, line 17, change "Subsection" to "Subparagraph"
- 21 AMENDMENT NO. 19
- 22 On page 11, line 1, change "<u>Subparagraph</u>" to "<u>Subitem</u>"
- 23 AMENDMENT NO. 20
- 24 On page 11, line 8, change "Subparagraph" to "Item"
- 25 <u>AMENDMENT NO. 21</u>
- 26 On page 11, line 12, delete "evidence"
- 27 <u>AMENDMENT NO. 22</u>
- 28 On page 12, line 18, change "; however," to ", and"
- 29 AMENDMENT NO. 23
- 30 On page 13, delete line 11, and insert:
- 31 "A. 32 \* \*
- 33 (3) Any property owner or agent who has requested notice of assessed
- 34 <u>(3) Any property owner or agent who has requested notice of assessed</u> 34 value pursuant to Paragraph (2) of this Subsection may also provide an email

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- 1address to the assessor. If an email address is provided within the period2specified in Paragraph (2) of this Subsection, the assessor shall email written3notice of the assessed value of the related property on the first day for the4inspection of the assessment lists as provided for in this Section. The notice5required pursuant to this Paragraph shall otherwise be subject to all of the6provisions of Paragraph (2) of this Subsection."
- 7 AMENDMENT NO. 24
- 8 On page 17, line 14, change "47:1432(D) is" to "47:1431(D)(2) and 1432(D) are"
- 9 AMENDMENT NO. 25
- 10 On page 17, delete lines 15 through 20, and insert:

"Section 3. This Act shall be effective January 1, 2022. The
provisions of this Act amending R.S. 47:1989 shall have prospective effect
only and shall not be applicable to any case actually pending before the
Louisiana Tax Commission or in any court on the effective date of this Act.
The remaining provisions of this Act are procedural, but the provisions of
this Act amending R.S. 47:1998 shall not be applicable to any case actually
pending in any court on the effective date of this Act."