DIGEST

HB 279 Original   2023 Regular Session   Adams

Abstract: Authorizes the La. Tax Commission to convey current-year ad valorem tax assessment information for use by businesses and requires the commission to provide to any taxpayer certain historical information upon request.

Present law provides for a statewide ad valorem tax assessment database to be created and maintained by the La. Tax Commission, referred to hereafter as the "commission". Provides that the database shall comprise information from the ad valorem tax assessment rolls of all La. parishes and that the commission shall make certain information from the database available to the public on an internet website. Proposed law retains present law.

Present law prohibits the commission from selling, leasing, renting, or otherwise conveying or transferring to any person or entity for use in a business any current-year information received pursuant to present law. Proposed law repeals this prohibition and instead authorizes the commission to convey or transfer such current-year information for use in a business.

Present law authorizes the commission, upon request of any taxpayer, to convey or transfer electronically to the taxpayer historical information held pursuant to present law and viewable from the commission's website, which information is at least one year old at the time of the request. Proposed law repeals the condition relating to the recency of the information at the time of the request, thereby authorizing the commission to convey or transfer electronically to any taxpayer, upon request, any such historical information.

(Amends R.S. 47:1837.1(F) and (G))