

1 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
2 create the Commission on Equitable Distribution of Certain Ad Valorem Taxes to study and
3 make recommendations on changes to the state's tax laws in an effort to more equitably
4 distribute assessed value of certain property for purposes of ad valorem taxes.

5 BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of
6 Certain Ad Valorem Taxes shall make recommendations for long-term changes, together
7 with specific proposals for legislation, by written report to the legislature and to the David
8 R. Poynter Legislative Research Library as required by R.S. 24:771 and 772, no later than
9 March 31, 2025.

10 BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of
11 Certain Ad Valorem Taxes should include consideration of the following topics:

- 12 (1) The allocation methodology to more equitably distribute the allocation of
13 assessed value of impacted property between Louisiana parishes.
- 14 (2) The implementation timeline of the allocation methodology.
- 15 (3) The parish or parishes to be involved in the preparation and sending of tax
16 bills as well as the receipt and distribution of ad valorem taxes.
- 17 (4) The reimbursement of expenses for the parish or parishes to be involved in
18 the preparation and sending of tax bills as well as the receipt and distribution
19 of ad valorem taxes.

20 BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of
21 Certain Ad Valorem Taxes shall consist of the following members:

- 22 (1) The senator from Senate District Number 33, who shall serve as chairman of
23 the Commission on Equitable Distribution of Certain Ad Valorem Taxes.
- 24 (2) Three members of the Louisiana Senate appointed by the president of the
25 Senate. When selecting the members, the president of the Senate shall ensure
26 both geographic and population diversity in his appointments.
- 27 (3) Four members of the House of Representatives appointed by the speaker of
28 the House of Representatives. When selecting the members, the speaker of
29 the House of Representatives shall ensure both geographic and population
30 diversity in his appointments.

1 (4) A member appointed by the Police Jury Association of Louisiana.

2 (5) A member appointed by the Parish Presidents of Louisiana Association.

3 (6) A member appointed by the Louisiana Sheriffs' Association.

4 BE IT FURTHER RESOLVED that each designating authority shall submit the
5 names of designees to the commission to the chairman of the Commission on Equitable
6 Distribution of Certain Ad Valorem Taxes no later than July 31, 2024.

7 BE IT FURTHER RESOLVED the Commission on Equitable Distribution of Certain
8 Ad Valorem Taxes shall convene for its first meeting no later than September 30, 2024, at
9 the call of the chairman, and at the first meeting, the members shall elect other officers as
10 the commission may deem appropriate.

11 BE IT FURTHER RESOLVED that in conducting this study the Commission on
12 Equitable Distribution of Certain Ad Valorem Taxes will seek input and advice from the
13 following:

14 (1) The Louisiana Tax Commission.

15 (2) East Baton Rouge Parish.

16 (3) The Louisiana Assessors' Association.

17 (4) The Louisiana Sheriffs' Association.

18 (5) Representatives of companies who own major movable or other movable
19 property and who are not a resident of, nor domiciled in Louisiana, and who
20 have no agent or office in Louisiana.

21 (6) Any other interested parties called upon by the Commission on Equitable
22 Distribution of Certain Ad Valorem Taxes.

23 BE IT FURTHER RESOLVED that a majority of the Commission on Equitable
24 Distribution of Certain Ad Valorem Taxes shall constitute a quorum for the transaction of
25 business. All official actions of the Commission on Equitable Distribution of Certain Ad
26 Valorem Taxes shall require the affirmative vote of a majority of the members.

27 BE IT FURTHER RESOLVED that the members of the Commission on Equitable
28 Distribution of Certain Ad Valorem Taxes shall serve without compensation, except per
29 diem or expenses reimbursement to which they may be individually entitled as members of
30 their constituent organizations.

1 BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of
 2 Certain Ad Valorem Taxes, for purposes of its meetings and accomplishing its goals, shall
 3 be staffed by the staff of the Senate Committee on Revenue and Fiscal Affairs.

4 BE IT FURTHER RESOLVED that the commission shall terminate on the date of
 5 the submission of its report or June 30, 2025, whichever occurs first.

6 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
 7 Police Jury Association of Louisiana, the Parish Presidents of Louisiana Association, The
 8 Louisiana Tax Commission, East Baton Rouge Parish, The Louisiana Assessors'
 9 Association, and The Louisiana Sheriffs' Association.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Danielle Clapinski.

DIGEST

SCR 39 Engrossed

2024 Regular Session

Cathey

Creates the Commission on the Equitable Distribution of Certain Ad Valorem Taxes to study and make recommendations on changes to the state's tax laws in an effort to more equitably distribute assessed value of certain property for purposes of ad valorem taxes.

Provides that the commission consists of the following members:

1. The senator from Senate District Number 33, who shall serve as chairman of the Commission on Equitable Distribution of Certain Ad Valorem Taxes.
2. Three members of the Louisiana Senate appointed by the president of the Senate.
3. Four members of the Louisiana House of Representatives appointed by the speaker of the House of Representatives.
4. A member appointed by the Police Jury Association of Louisiana.
5. A member appointed by the Parish Presidents of Louisiana Association.
6. A member appointed by the Louisiana Sheriffs' Association.

Summary of Amendments Adopted by Senate

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

1. Changes qualifications for members appointed by the president of the Senate and speaker of the House of Representatives.
2. Adds a member appointed by the Louisiana Sheriffs' Association to the commission.
3. Makes technical changes.