

Regular Session, 2011

SENATE BILL NO. 54

BY SENATOR AMEDEE

TAX/AD VALOREM. Prohibits property transferred to the state or to a political subdivision whose ultimate primary use will be for a private commercial or industrial enterprise from being considered exempt from property taxes in certain parishes unless the tax recipient bodies in the parish which levy over half of the millages in the parish each adopt a resolution approving such transfer. (gov sig)

AN ACT

To enact R.S. 47:1713, relative to ad valorem property tax; to authorize the prohibition of certain property from being considered exempt in certain parishes; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1713 is hereby enacted to read as follows:

**§1713. Requirement for exemption of property used for a private commercial or industrial enterprise in certain parishes**

**A. Notwithstanding any other law to the contrary, in any parish with a population between twenty-one thousand and twenty-two thousand two hundred according to the most recent federal decennial census, no private property transferred to the state or to a political subdivision of the state or to any agency or instrumentality thereof whose ultimate primary use will be for a private commercial or industrial enterprise shall be considered public property or otherwise exempt from ad valorem property taxes pursuant to Article VI, Section 18 or Article VII, Section 21 of the Constitution of Louisiana unless the ad valorem property tax recipient body or bodies in the parish which**

1 levy over half of the millages in such parish each adopt a resolution approving  
2 such transfer.

3 B. Before such resolution is adopted, a public hearing shall be held by the  
4 tax recipient body or bodies to discuss the proposed approval in accordance  
5 with the open meetings law and, in addition to any other requirements of the  
6 open meetings law, public notice of the time, place, and subject matter of such  
7 hearing shall be published on two separate days no less than thirty days before  
8 the public hearing. Such public notice shall be published in the official journal  
9 of the political subdivision, and another newspaper with a larger circulation  
10 within the parish other than the official journal of the political subdivision, if  
11 there is one.

12 Section 2. This Act shall become effective upon signature by the governor or, if not  
13 signed by the governor, upon expiration of the time for bills to become law without signature  
14 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
15 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
16 effective on the day following such approval.

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

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#### DIGEST

Proposed law prohibits private property transferred to the state or to a political subdivision or to any agency or instrumentality thereof whose ultimate primary use will be for a private commercial or industrial enterprise from being considered public property or otherwise exempt from property taxes in any parish with a population between 21,000 and 22,200 unless the ad valorem property tax recipient body or bodies in the parish which levy over half of the millages in such parish each adopt a resolution approving such transfer.

Requires a public hearing to be held by the tax recipient body or bodies to discuss the proposed approval in accordance with the open meetings law before a resolution of approval is adopted and, in addition to any other requirements of the open meetings law, public notice of the time, place, and subject matter of such hearing shall be published on two separate days no less than thirty days before the public hearing. Such public notice shall be published in the official journal of the political subdivision, and another newspaper with a larger circulation within the parish other than the official journal of the political subdivision, if there is one.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1713)