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The original instrument was prepared by Danielle Doiron. The following digest, which does not constitute a part of the legislative instrument, was prepared by Riley Boudreaux.

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## DIGEST

Amedee (SB 54)

Proposed law prohibits 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 an ad valorem property tax in any parish with a population between 21,000 and 22,200 unless the tax recipient body which levied the tax adopts a resolution approving the transfer.

Inapplicable to property of companies which entered into a cooperative endeavor agreement with the state and parish prior to July 1, 2011, regardless of whether the property interest, whether ownership, leasehold, license or other right to occupy or use, is acquired prior or subsequent to such date.

Requires a public hearing to be held by the tax recipient body to discuss the proposed approval. Public notice of the time, place, and subject matter of the hearing must be published on two separate days no less than 30 days before the public hearing. Publication must be 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 July 1, 2011.

(Adds R.S. 47:1713)

### Summary of Amendments Adopted by Senate

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

1. Authorizes each tax recipient body in the parish to determine if it approves the transfer and considers the transferred property public property and exempt from the tax levied by the tax recipient.
2. Makes the proposed law inapplicable to property of companies which entered into a cooperative endeavor agreement with the state and parish prior to July 1, 2011.