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## DIGEST

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Kleckley

HB No. 354

**Abstract:** Authorizes tax collectors in Calcasieu Parish to accept quarterly payments of estimated ad valorem taxes and related statutory impositions.

Present law provides the requirements and procedures for the payment and collection of ad valorem taxes and statutory impositions. Taxes assessed and statutory impositions must be paid on or before Dec. 31 of each year.

Proposed law provides that in Calcasieu Parish only, a collector shall have the discretionary authority to accept the payment of estimated ad valorem taxes and statutory impositions on a quarterly basis.

Proposed law requires the collector to reconcile any advance payments made pursuant to proposed law with the tax debtor's tax bill for that taxable year and to show such advance payments as a credit on the bill.

Proposed law provides that payments authorized pursuant to proposed law shall be made in the year in which the taxes are due, with the estimated amount being based on the tax debtor's tax notice of the preceding year.

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

(Adds R.S. 47:2129.2)