

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

TAX/AD VALOREM TAX: Provides requirements for constitutionally authorized millage increases in certain parishes

DIGEST

Proposed law shall apply to any parish with a population between 230,000 and 250,000 according to the most recent federal decennial census.

Present constitution permits increases in millage rates without voter approval under certain circumstances. Such increases require approval of two-thirds vote of the governing authority of the taxing authority at a public hearing held for such purpose.

Present law provides for a variety of requirements relative to the timing and contents of the public notice for the hearing in accordance with present constitution.

Proposed law retains present law and for non-elected taxing authorities in the parishes subject to proposed law adds a requirement that such public hearings for non-elected taxing authorities within the parish be coordinated as to date, time, and location. Proposed law would require the parish governing authority to establish a location and two specific dates upon which such hearings could be held.

(Adds R.S. 47:1705.1)

Summary of Amendments Adopted by House

House Floor Amendments to the engrossed bill.

- 1. Deleted all provisions of proposed law with the exception of the requirement for coordination as to date, time, and location for the public hearings at which millage roll forwards would be considered.

Summary of Amendments Adopted by Senate

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

- 1. Makes the provisions of the proposed law applicable to only non-elected taxing authorities.
- 2. Technical changes