HLS 16RS-1214 ENGROSSED

2016 Regular Session

HOUSE BILL NO. 738

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BY REPRESENTATIVE ABRAMSON

REVENUE DEPARTMENT: Provides relative to the enforcement and supervision of the collection of certain inspection and supervision fees

AN ACT

2 To amend and reenact R.S. 45:1179, relative to the collection of certain fees; to provide for 3 supervision and enforcement of the collection of certain inspection and supervision 4 fees; to provide for an effective date; and to provide for related matters. 5 Be it enacted by the Legislature of Louisiana: 6 Section 1. R.S. 45:1179 is hereby amended and reenacted to read as follows: 7 §1179. Inspection and supervision fee; collection; computation 8 The <del>collector</del> secretary of revenue shall supervise and enforce the collection 9 of the inspection and supervision fee under the provisions of R.S. 45:1177, and 10 45:1178 and in assessing the annual fee, the sworn annual statements filed with the 11 commission shall be used to ascertain the amount of the gross revenues upon which 12 the fee is to be computed. 13 Section 2. This Act shall become effective upon signature by the governor or, if not 14 signed by the governor, upon expiration of the time for bills to become law without signature 15 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If 16 vetoed by the governor and subsequently approved by the legislature, this Act shall become 17 effective on the day following such approval.

## **DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 738 Engrossed

2016 Regular Session

Abramson

**Abstract:** Provides relative to the supervision and enforcement of the collection of certain inspection and supervision fees.

<u>Present law</u> provides for enforcement and supervision by the Department of Revenue of the collection of certain inspection and supervision fees for motor carriers and public utilities. Further, a law repealed in 2007, provided for the assessment of the fees for railroads operated under the same management as the motor carriers and public utilities.

<u>Proposed law</u> changes <u>present law</u> to account for the repeal of the law related to railroads.

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

(Amends R.S. 45:1179)