

Regular Session, 2011

HOUSE BILL NO. 181

BY REPRESENTATIVE SMILEY

TAX/TAXATION: Provides with respect to filing, witness, and mileage fees associated with proceedings before the Tax Court and its small claims division

1 AN ACT

2 To enact R.S. 47:16.17 and 16.19, relative to the Tax Court; to require the court to establish
3 fees for services rendered by the court and its small claims division; to provide an
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:16.17 and 16.19 are hereby enacted to read as follows:

7 §16.17. Witness fees and mileage

8 Any person summoned or whose deposition is taken shall receive the same
9 fees and mileage as would be allowed in a civil action pending in the district courts
10 and the expense thereof shall be paid by the person summoning such witness or
11 causing the deposition to be taken. Such expenses may be assessed as costs of court
12 by the presiding judge or magistrate.

13 §16.19. Fees

14 The filing fee of the Tax Court shall be three hundred dollars and the filing
15 fee for the small claims division shall be fifty dollars; however, the Tax Court may,
16 by rule, revise such filing fees up to a maximum filing fee of five hundred dollars for
17 the Tax Court and up to a maximum of one hundred dollars for the small claims
18 division. The Tax Court also may, by rule, establish other fees chargeable for
19 services rendered by the court and its small claims division, including fees for
20 service of process.

1 Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2011, or on the day following such approval by the legislature, whichever is later, if and only
4 if House Bill No. ____ of the 2011 Regular Session of the Legislature is all enacted into law.

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)]

Smiley

HB No. 181

Abstract: Provides with respect to filing, witness, and mileage fees associated with proceedings before the Tax Court or its small claims division.

Proposed law, relative to Tax Court, provides that any person summoned or whose deposition is taken, shall receive the same fees and mileage as would be allowed in a civil action pending in the district courts and the expense thereof shall be paid by the person summoning such witness or causing the deposition to be taken. This expense may be assessed as costs of court by the presiding judge or magistrate.

Proposed law provides that the filing fee for the Tax Court shall be \$300 and the filing fee for the small claims division shall be \$50. Further authorizes the Tax Court to, by rule, increase the amount of such fees up to a maximum of \$500 for the court and a maximum of \$100 for the small claims division. The court is also authorized to establish fees for other services such as service of process.

Effective July 1, 2011, if and when HB No. ____ of this 2011 R.S. is enacted and becomes effective.

(Adds R.S. 47:16.17 and 16.19)