

2023 Regular Session

HOUSE BILL NO. 279

BY REPRESENTATIVES ADAMS AND BRYANT

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX COMMISSION, STATE: Provides relative to conveying by the La. Tax Commission of ad valorem tax assessment information it receives from local assessors

1 AN ACT

2 To amend and reenact R.S. 47:1837.1(F) and (G), relative to the Louisiana Tax
 3 Commission; to provide relative to ad valorem tax assessment information collected
 4 and maintained by the commission; to limit a prohibition on conveying of certain
 5 information by the commission for use in a business; to authorize the commission
 6 to convey information for such use; to require the commission to convey to any
 7 taxpayer certain historical information upon request; and to provide for related
 8 matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1837.1(F) and (G) are hereby amended and reenacted to read as
 11 follows:

12 §1837.1. Program for a statewide ad valorem tax assessment database; creation

13 * * *

14 ~~F. The~~ F.(1) Except as provided in Paragraph (2) of this Subsection, the
 15 Louisiana Tax Commission ~~shall not sell, lease, rent, or otherwise~~ may convey or
 16 transfer to any individual or other entity for use in a business any ~~current year~~
 17 current-year information received by it pursuant to the provisions of this Section.

18 (2) The Louisiana Tax Commission shall not sell, lease, rent, or otherwise
 19 convey or transfer to any individual or other entity for use in a business any

1 current-year information concerning public service properties, as defined in R.S.
2 47:1851, received by it pursuant to the provisions of this Section.

3 G. Upon request, the Louisiana Tax Commission ~~may~~ shall convey or
4 transfer to any taxpayer, in electronic form, historical information held by the
5 commission pursuant to the provisions of this Section and viewable from the
6 commission's ~~web site, which information is at least one year old at the time of the~~
7 ~~request~~ website.

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 279 Engrossed

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Adams

Abstract: Authorizes the La. Tax Commission to convey certain current-year ad valorem tax assessment information for use by businesses and requires the commission to provide to any taxpayer certain historical information upon request.

Present law provides for a statewide ad valorem tax assessment database to be created and maintained by the La. Tax Commission, referred to hereafter as the "commission". Provides that the database shall comprise information from the ad valorem tax assessment rolls of all La. parishes and that the commission shall make certain information from the database available to the public on an internet website. Proposed law retains present law.

Present law prohibits the commission from selling, leasing, renting, or otherwise conveying or transferring to any person or entity for use in a business any current-year information received pursuant to present law. Proposed law amends this prohibition in order to authorize the commission to convey or transfer for use in a business any such current-year information except for information concerning public service properties as defined in present law (R.S. 47:1851).

Present law authorizes the commission, upon request of any taxpayer, to convey or transfer electronically to the taxpayer historical information held pursuant to present law and viewable from the commission's website, which information is at least one year old at the time of the request. Proposed law repeals the condition relating to the recency of the information at the time of the request, thereby authorizing the commission to convey or transfer electronically to any taxpayer, upon request, any such historical information.

(Amends R.S. 47:1837.1(F) and (G))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Revise proposed law to prohibit the La. Tax Commission from selling, leasing, renting, or otherwise conveying or transferring to any individual or other entity for use in a business any current-year information concerning public service properties, as defined in present law, received by it pursuant to present law.