

Regular Session, 2010

HOUSE BILL NO. 300

BY REPRESENTATIVE RITCHIE

TAX COMMISSION, STATE: Authorization for the Louisiana Tax Commission to levy and collect certain fees

1 AN ACT

2 To amend and reenact R.S. 47:1838(introductory paragraph) and (1), relative to fees levied  
3 by the Louisiana Tax Commission; to authorize the continued levy and collection of  
4 fees associated with the various services performed by the commission; to authorize  
5 an increase in the fee for assessment of public service properties; to provide an  
6 effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1838(introductory paragraph) and (1) are hereby amended and  
9 reenacted to read as follows:

10 §1838. Fees

11 The tax commission is hereby authorized on an interim basis for the period  
12 beginning on July 1, ~~2008~~ 2010, and ending on June 30, ~~2010~~ 2014, to levy and  
13 collect the following fees in connection with services performed by the commission:

14 (1) A fee for the assessment of public service properties, at the rate of one-  
15 ~~hundredth~~ tenth of one percent of the assessed value of such properties to be paid by  
16 each public service property which pays ad valorem taxes.

17 \* \* \*

18 Section 2. This Act shall become effective July 1, 2010; if vetoed by the governor  
19 and subsequently approved by the legislature, this Act shall become effective on July 1,  
20 2010, or on the day following such approval by the legislature, whichever is later.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

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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)]

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Ritchie

HB No. 300

**Abstract:** Authorizes the La. Tax Commission to levy fees for its services through June 30, 2014, and authorizes an increase in the fee for assessment of public service properties.

Present law authorizes the La. Tax Commission to levy fees associated with various services performed by the commission from July 1, 2008, through June 30, 2010.

Present law authorizes the levy of a fee for assessment of public service properties which is equal to .01% of the assessed value of such properties.

Proposed law extends the authorization for the levy of fees through June 30, 2014 and increases the fee for assessment of public service properties from .01% of the property's assessed value to .1% of the assessed value.

Effective July 1, 2010.

(Amends R.S. 47:1838(intro. para.) and (1))