

2020 Regular Session

HOUSE BILL NO. 489

BY REPRESENTATIVE BAGLEY

TAX/SEVERANCE TAX: To provide for the disposition of severance tax collections

1 AN ACT

2 To amend and reenact R.S. 47:645(B), relative to the disposition of certain severance tax
3 collections; to provide for the amount of certain severance tax collections to be
4 remitted and allocated to parish governing authorities; to provide for effectiveness;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:645(B) is hereby amended and reenacted to read as follows:

8 §645. Disposition of collections

9 * * *

10 B. ~~One-third of the sulphur severance tax but not to exceed one hundred~~
11 ~~thousand dollars, one-fifth of the severance tax on all natural resources other than~~
12 ~~sulphur or timber but not to exceed five hundred thousand dollars, and three-fourths~~
13 ~~of the timber severance tax shall be allocated to the governing authority of the parish~~
14 ~~within which severance or production occurs and shall be credited to such parish by~~
15 ~~the treasurer for allocation to the governing authority of the parish in which~~
16 ~~severance or production occurs as provided in Article VII, Section 4 of the~~
17 ~~Constitution of 1974. The severance tax for sulphur, lignite, timber, and natural~~
18 ~~resources other than sulphur, lignite, or timber shall be remitted and allocated to the~~
19 ~~governing authority of the parish within which severance or production of the natural~~
20 ~~resource occurs by the treasurer in accordance with Article VII, Section 4 of the~~

