

2024 Regular Session

SENATE CONCURRENT RESOLUTION NO. 39

BY SENATOR CATHEY

TAX/AD VALOREM. Provides for a study on the distribution of certain ad valorem taxes.

1 A CONCURRENT RESOLUTION

2 To create the Commission on the Equitable Distribution of Certain Ad Valorem Taxes, to  
3 study and make recommendations on changes to the state's tax laws in an effort to  
4 more equitably distribute assessed value of certain property for purposes of ad  
5 valorem taxes.

6 WHEREAS, all parishes in the state of Louisiana and their citizens deserve an  
7 equitable distribution of the assessed value of property of companies who own major  
8 movable or other movable property and who are not residents of, nor domiciled in Louisiana,  
9 and who have no agent or office in Louisiana; and

10 WHEREAS, since 1974 the assessed value of this type of property has been allocated  
11 exclusively to East Baton Rouge Parish; and

12 WHEREAS, the legislature began deliberating the history of and potential  
13 reallocation of the assessed value of this property and the impacts of potential reallocation  
14 of assessed value during the 2023 Regular Session and continued discussion and  
15 deliberations during the 2024 Regular Session; and

16 WHEREAS, due to the historical context of the allocation of assessed value of this  
17 property as well as the potential positive and negative impacts to parishes, it is appropriate  
18 that issues related thereto be comprehensively and thoroughly analyzed and studied.

1           THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
2           create the Commission on Equitable Distribution of Certain Ad Valorem Taxes to study and  
3           make recommendations on changes to the state's tax laws in an effort to more equitably  
4           distribute assessed value of certain property for purposes of ad valorem taxes.

5           BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of  
6           Certain Ad Valorem Taxes shall make recommendations for long-term changes, together  
7           with specific proposals for legislation, by written report to the legislature and to the David  
8           R. Poynter Legislative Research Library as required by R.S. 24:771 and 772, no later than  
9           March 31, 2025.

10          BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of  
11          Certain Ad Valorem Taxes should include consideration of the following topics:

- 12           (1)     The allocation methodology to more equitably distribute the allocation of  
13                   assessed value of impacted property between Louisiana parishes.
- 14           (2)     The implementation timeline of the allocation methodology.
- 15           (3)     The parish or parishes to be involved in the preparation and sending of tax  
16                   bills as well as the receipt and distribution of ad valorem taxes.
- 17           (4)     The reimbursement of expenses for the parish or parishes to be involved in  
18                   the preparation and sending of tax bills as well as the receipt and distribution  
19                   of ad valorem taxes.

20          BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of  
21          Certain Ad Valorem Taxes shall consist of the following members:

- 22           (1)     The senator from Senate District Number 33, who shall serve as chairman of  
23                   the Commission on Equitable Distribution of Certain Ad Valorem Taxes.
- 24           (2)     Three members appointed by the president of the Senate from the Senate  
25                   Committee on Revenue and Fiscal Affairs, only one of whom may represent  
26                   any portion of East Baton Rouge Parish. When selecting the members, the  
27                   president of the Senate shall ensure both geographic and population diversity  
28                   in his appointments.
- 29           (3)     Three members appointed by the speaker of the House of Representatives  
30                   from the House Committee on Ways and Means, only one of whom may

1 represent any portion of East Baton Rouge Parish. When selecting the  
2 members, the speaker of the House of Representatives shall ensure both  
3 geographic and population diversity in his appointments.

4 (4) An at large member of the House of Representatives appointed by the  
5 speaker of the House of Representatives.

6 (5) A member appointed by the Police Jury Association of Louisiana.

7 (6) A member appointed by the Parish Presidents of Louisiana Association.

8 BE IT FURTHER RESOLVED that each designating authority shall submit the  
9 names of designees to the commission to the chairman of the Commission on Equitable  
10 Distribution of Certain Ad Valorem Taxes no later than July 31, 2024.

11 BE IT FURTHER RESOLVED the Commission on Equitable Distribution of Certain  
12 Ad Valorem Taxes shall convene for its first meeting no later than September 30, 2024, at  
13 the call of the chairman, and at the first meeting, the members shall elect other officers as  
14 the commission may deem appropriate.

15 BE IT FURTHER RESOLVED that in conducting this study the Commission on  
16 Equitable Distribution of Certain Ad Valorem Taxes will seek input and advice from the  
17 following:

18 (1) The Louisiana Tax Commission.

19 (2) East Baton Rouge Parish.

20 (3) The Louisiana Assessors' Association.

21 (4) The Louisiana Sheriffs' Association.

22 (5) Representatives of companies who own major movable or other movable  
23 property and who are not a resident of, nor domiciled in Louisiana, and who  
24 have no agent or office in Louisiana.

25 (6) Any other interested parties called upon by the Commission on Equitable  
26 Distribution of Certain Ad Valorem Taxes.

27 BE IT FURTHER RESOLVED that a majority of the Commission on Equitable  
28 Distribution of Certain Ad Valorem Taxes shall constitute a quorum for the transaction of  
29 business. All official actions of the Commission on Equitable Distribution of Certain Ad  
30 Valorem Taxes shall require the affirmative vote of a majority of the members.

1 BE IT FURTHER RESOLVED that the members of the Commission on Equitable  
2 Distribution of Certain Ad Valorem Taxes shall serve without compensation, except per  
3 diem or expenses reimbursement to which they may be individually entitled as members of  
4 their constituent organizations.

5 BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of  
6 Certain Ad Valorem Taxes, for purposes of its meetings and accomplishing its goals, shall  
7 be staffed by the staff of the Senate Committee on Revenue and Fiscal Affairs.

8 BE IT FURTHER RESOLVED that the commission shall terminate on the date of  
9 the submission of its report or June 30, 2025, whichever occurs first.

10 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the  
11 Police Jury Association of Louisiana, the Parish Presidents of Louisiana Association, The  
12 Louisiana Tax Commission, East Baton Rouge Parish, The Louisiana Assessors'  
13 Association, and The Louisiana Sheriffs' Association.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Danielle Clapinski.

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SCR 39 Original DIGEST 2024 Regular Session Cathey

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