

Regular Session, 2010

HOUSE BILL NO. 300

BY REPRESENTATIVE RITCHIE

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

1 AN ACT

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

6 Be it enacted by the Legislature of Louisiana:

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

9 §1838. Fees

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

13 * * *

14 Section 2. This Act shall become effective July 1, 2010; if vetoed by the governor
15 and subsequently approved by the legislature, this Act shall become effective on July 1,
16 2010, or on the day following such approval by the legislature, whichever is later.

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)]

Ritchie

HB No. 300

Abstract: Authorizes the La. Tax Commission to levy fees for its services through June 30, 2014.

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 retains present law but extends the authorization for the levy of fees through June 30, 2014.

Effective July 1, 2010.

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

Summary of Amendments Adopted by House

House Floor Amendments to the engrossed bill.

1. Deleted authorization for an increase in the fee.