HLS 10RS-1134 ORIGINAL

Regular Session, 2010

HOUSE BILL NO. 301

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BY REPRESENTATIVE RITCHIE

TAX COMMISSION, STATE: Grants the La. Tax Commission the authority to manage its own budget, procurement, and general management and operational functions.

AN ACT

2 To amend and reenact R.S. 36:459(D), 801(introductory paragraph), and 801.1(A), relative 3 to the Louisiana Tax Commission; to provide for the budget and procurement 4 authority of the commission; to provide an effective date; and to provide for related 5 matters. 6 Be it enacted by the Legislature of Louisiana: Section 1. R.S. 36:459(D), 801(introductory paragraph), and 801.1(A) are hereby 7 8 amended and reenacted to read as follows: 9 §459. Transfer of agencies or their powers to Department of Revenue 10 11 D. The Louisiana Tax Commission (R.S. 47:1831-1837; R.S. 47:1951-1998) 12 is placed within the Department of Revenue and shall exercise and perform its 13 powers, duties, functions, and responsibilities as provided for agencies transferred in accordance with the provisions of R.S. 36:801. 36:801.1. 14 15 16 §801. Transfer; retention of functions 17 The agencies transferred by the provisions of R.S. 36:53(A), R.S. 36:109(U), 18 R.S. 36:409(B), R.S. 36:459(D), R.S. 36:478(K), R.S. 36:509(K), R.S. 36:610(K), 19 and R.S. 36:651(C) shall continue to be composed and selected as provided by law; 20 each agency shall continue to exercise all powers, duties, functions, and

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

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responsibilities provided or authorized for each by the constitution or laws which are in the nature of policymaking, rulemaking, licensing, regulation, enforcement, or adjudication and also shall continue to exercise all advisory powers, duties, and functions provided by law; each agency shall continue to administer and implement all programs provided or authorized for each by law which relate to rulemaking, licensing, regulation, enforcement, and adjudication; each agency shall continue to be governed by the Administrative Procedure Act, in its entirety, including provisions relative to adjudication proceedings, unless otherwise specifically provided by law; the executive head of each such agency shall employ, appoint, remove, assign, and promote such personnel as is necessary for the efficient administration of such powers, duties, functions, and responsibilities and for the administration and implementation of such programs, in accordance with applicable civil service laws, rules, and regulations, and with policies and rules of the department to which the agency is transferred, and subject to budgetary control and applicable laws; except as specifically provided in Paragraphs (1), (2), and (3) below. The agencies transferred as provided in this Section shall exercise the powers, duties, functions, and responsibilities and shall administer and implement the programs authorized in this Section independently of the secretary, the undersecretary, and any assistant secretary, except that:

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## §801.1. Transfer; retention of all functions

A. The agencies transferred by the provisions of R.S. 36:4(D), 4.1(C) and (G), 53(H), 209(R), 259(J), 409(N), 459(D), 509(O), 651(D), 725(A), and 769(J) shall continue to be comprised and selected as provided by law.

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Section 2. This Act shall become effective on July 1, 2010; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 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. 301

**Abstract:** Grants the La. Tax Commission the authority to perform its own budgetary, procurement, and general accounting and management functions.

<u>Present law</u> places the La. Tax Commission as an agency under the general supervision of the Dept. of Revenue with respect to its operations.

<u>Proposed law</u> changes <u>present law</u> by granting the commission its own authority with respect to budgetary, procurement and general accounting and management functions.

Effective July 1, 2010.

(Amends R.S. 36:459(D), 801(intro. para.), and 801.1(A))