

Regular Session, 2010

HOUSE BILL NO. 301

BY REPRESENTATIVE RITCHIE

TAX COMMISSION, STATE: Transfers the La. Tax Commission to the division of administration and grants the commission certain authority regarding its management and operations

1 AN ACT

2 To amend and reenact R.S. 36:801(introductory paragraph) and 801.1(A), to enact R.S.
3 36:4(B)(18), and to repeal R.S. 36:459(D), relative to the Louisiana Tax
4 Commission; to transfer the commission to the office of the governor, division of
5 administration; to provide for the budget and procurement authority of the
6 commission; to provide for effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 36:801(introductory paragraph) and 801.1(A) are hereby amended
9 and reenacted and R.S. 36:4(B)(18) is hereby enacted to read as follows:

10 §4. Structure of executive branch of state government

11 * * *

12 B. The office of the governor shall be in the executive branch of state
13 government.

14 * * *

15 (18) The Louisiana Tax Commission (R.S. 47:1831-1837; R.S. 47:1951-
16 1998) is placed within the office of the governor, division of administration and shall
17 exercise and perform its powers, duties, functions, and responsibilities as provided
18 for agencies transferred in accordance with the provisions of R.S. 36:801.1.

19 * * *

20 §801. Transfer; retention of functions

21 The agencies transferred by the provisions of R.S. 36:53(A), ~~R.S. 36:109(U)~~,
22 ~~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)~~,

1 and ~~R.S. 36:651(C)~~ shall continue to be composed and selected as provided by law;
 2 each agency shall continue to exercise all powers, duties, functions, and
 3 responsibilities provided or authorized for each by the constitution or laws which are
 4 in the nature of policymaking, rulemaking, licensing, regulation, enforcement, or
 5 adjudication and also shall continue to exercise all advisory powers, duties, and
 6 functions provided by law; each agency shall continue to administer and implement
 7 all programs provided or authorized for each by law which relate to rulemaking,
 8 licensing, regulation, enforcement, and adjudication; each agency shall continue to
 9 be governed by the Administrative Procedure Act, in its entirety, including
 10 provisions relative to adjudication proceedings, unless otherwise specifically
 11 provided by law; the executive head of each such agency shall employ, appoint,
 12 remove, assign, and promote such personnel as is necessary for the efficient
 13 administration of such powers, duties, functions, and responsibilities and for the
 14 administration and implementation of such programs, in accordance with applicable
 15 civil service laws, rules, and regulations, and with policies and rules of the
 16 department to which the agency is transferred, and subject to budgetary control and
 17 applicable laws; except as specifically provided in Paragraphs (1), (2), and (3) ~~below~~
 18 of this Section. The agencies transferred as provided in this Section shall exercise
 19 the powers, duties, functions, and responsibilities and shall administer and
 20 implement the programs authorized in this Section independently of the secretary,
 21 the undersecretary, and any assistant secretary, except that:

22 * * *

23 §801.1. Transfer; retention of all functions

24 A. The agencies transferred by the provisions of R.S. 36:4(B)(18) and (D),
 25 4.1(C) and (G), 53(H), 209(R), 259(J), 409(N), 509(O), 651(D), 725(A), and 769(J)
 26 shall continue to be comprised and selected as provided by law.

27 * * *

28 Section 2. R.S. 36:459(D) is hereby repealed in its entirety.

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: Transfers the La. Tax Commission from the Dept. of Revenue to the office of the governor, division of administration, and further grants the La. Tax Commission the authority to perform its own budgetary, procurement, and general accounting and management functions.

Present law places the La. Tax Commission as an agency under the general supervision of the Dept. of Revenue with respect to its operations in the manner provided by present law (R.S. 36:801).

Proposed law transfers the La. Tax Commission to the office of the governor, division of administration, and further grants the commission autonomy with respect to budgetary, procurement, and general accounting and management functions relative to its operations in the manner provided by present law (R.S. 36:801.1).

(Amends R.S. 36:801(intro. para.) and 801.1(A); Adds R.S. 36:4(B)(18); Repeals R.S. 36:459(D))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill.

1. Transferred the La. Tax Commission from the Dept. of Revenue to the office of the governor.
2. Changed the effectiveness of proposed law from July 1, 2010, to becoming effective upon the enactment and effectiveness of HB No. 300 of the 2010 R.S., which bill authorized the commission to collect a fee for the assessment of certain public service properties.

House Floor Amendments to the engrossed bill.

1. Specified that the Tax Commission shall be placed within the office of the governor, division of administration.
2. Deleted provision making effectiveness of the Act contingent on the passage of House Bill No. 300 of this 2010 R.S.