

2015 Regular Session

HOUSE BILL NO. 460

BY REPRESENTATIVE LEOPOLD

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX COMMISSION, STATE: Provides relative to qualifications of members appointed to serve on the La. Tax Commission

1 AN ACT

2 To amend and reenact R.S. 47:1833, relative to the Louisiana Tax Commission, to provide  
3 for the qualifications of members appointed to serve; to require certain certifications;  
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1833 is hereby amended and reenacted to read as follows:

7 §1833. Members; oath; bond; qualifications

8 A. Each member shall take the oath of office and furnish a solvent bond, for  
9 the faithful performance of his duties, according to law, in the sum of ten thousand  
10 dollars, to be paid for by the tax commission, within thirty days after his  
11 appointment.

12 B. A person appointed as a member of the tax commission shall be licensed  
13 in Louisiana as a Certified General Appraiser or as a Certified Residential Appraiser  
14 through the Louisiana State Appraisers Board or shall be certified through the  
15 International Association of Assessing Officers. No person appointed as a member  
16 of the tax commission shall be under any employment, outside of his duties as a  
17 member of the tax commission, for which he shall draw any remuneration, unless he  
18 shall first have disclosed to the other members of the commission and caused to be  
19 recorded in the minutes and records of the commission the fact of such employment,  
20 stating its nature but not the amount of compensation therefor; and he shall indicate

1 in the records of the tax commission from what class of property or investment he  
2 may derive income, but not the amount thereof.

3 C. No employee of the tax commission shall have other employment or draw  
4 or take any salary, wage, commission, gift, gratuity, or emolument, for any  
5 accommodation or service rendered to another than the tax commission, unless the  
6 nature of such accommodation, service, or employment and the remuneration  
7 therefor shall be first known and approved by the tax commission.

8 D. ~~The~~ Any violation of this ~~provision~~ Section shall be a misdemeanor  
9 punishable by a fine not exceeding five hundred dollars or imprisonment in jail not  
10 exceeding thirty days; such violation known to the tax commission, or any member  
11 thereof, shall without discretion, be reported to the proper prosecuting officer; the  
12 failure so to do shall be deemed a neglect of duty. The provisions of this ~~section~~  
13 Section shall be read by the tax commission in session to each and every employee.  
14 Each member shall devote his entire time to the duties of his office, and shall engage  
15 in no occupation or business interfering, or inconsistent, with his duties.

#### 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)]

HB 460 Original

2015 Regular Session

Leopold

**Abstract:** Requires members appointed to the La. Tax Commission to be licensed as a Certified General Appraiser or a Certified Residential Appraiser or certified through the International Association of Assessing Officers.

Present law provides for the qualifications of members and employees of the La. Tax Commission.

Proposed law retains present law but requires members appointed to the La. Tax Commission to be licensed in La. as a Certified General Appraiser or as a Certified Residential Appraiser through the La. State Appraisers Board or to be certified through the International Association of Assessing Officers.

(Amends R.S. 47:1833)