

Regular Session, 2010

HOUSE BILL NO. 620

BY REPRESENTATIVE PEARSON

LOCAL GOVT/EXPENDITURES: Provides for parish taxing authorities' funding of certain operational expenses for assessors and sheriffs who are funded by assessment districts and law enforcement districts

1 AN ACT

2 To amend and reenact R.S. 33:4713, relative to the funding of certain expenses of the offices  
3 of assessors and sheriffs; to provide with respect to various local taxing authorities'  
4 responsibilities for funding certain operational expenses for assessors and sheriffs;  
5 to exclude those officials whose offices are supported by either an assessment district  
6 or a law enforcement district; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:4713 is hereby amended and reenacted to read as follows:

9 §4713. Providing quarters for court and parish officers

10 ~~Each~~ A. Except as provided in Subsection C of this Section, each parish  
11 shall provide and bear the expense of a suitable building and requisite furniture for  
12 the sitting of the district and circuit courts and such offices, furniture, and equipment  
13 as may be needed by the clerks and recorders of the parish for the proper conduct of  
14 their offices and shall provide such other offices as may be needed by the sheriffs of  
15 these courts and by the tax collectors and assessors of the parish and shall provide  
16 the necessary heat and illumination therefor.

17 ~~The B.(1) Except as provided in Subsection C of this Section, the~~ cost of  
18 such furniture and equipment, supplies and maps, as may be needed by the tax  
19 collector and assessors of each parish shall be borne proportionately by all tax

1 recipient bodies in the parish in the proportion of the amount received from such tax  
2 monies by each recipient body in the parish.

3 (2) The police jury or other governing authority shall make these purchases  
4 and then bill the other tax recipients for their proportionate share.

5 C. The provisions of this Section shall not apply to an assessor who receives  
6 funding through an assessment district, as provided in R.S. 47:1925.1, or to a sheriff  
7 who receives funding through a law enforcement district, as provided in R.S.  
8 33:9001, which districts are established specifically to provide funding for those  
9 offices.

10 Section 2. This Act shall become effective on July 1, 2010; if vetoed by the governor  
11 and subsequently approved by the legislature, this Act shall become effective on July 1,  
12 2010, or on the day following such approval by the legislature, whichever is later.

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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)]

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Pearson

HB No. 620

**Abstract:** Excludes assessors and sheriffs which are funded through taxing districts from local officials for which parish taxing authorities are required to provide certain operational expenses.

Present law requires a parish governing authority to pay certain expenses for other local government officials, such as the district and circuit courts, the clerk of court and recorder of mortgages, and the sheriff and assessor.

Present law requires that the tax collector and assessor's costs for furniture, equipment, supplies, and maps be borne proportionately by all tax recipient bodies in the parish in the proportion of the amount of tax revenues received by each as compared to the total collected in the parish.

Proposed law retains present law but excludes assessors and sheriffs which are funded through their own taxing district from local elected officials for which local taxing authorities must provide certain operating expenses.

Effective July 1, 2010.

(Amends R.S. 33:4713)