

2021 Regular Session

HOUSE BILL NO. 94

BY REPRESENTATIVE FONTENOT AND SENATORS ALLAIN, FESI, PRICE, AND SMITH

1 AN ACT

2 To amend and reenact R.S. 47:1838(introductory paragraph), relative to ad valorem property  
3 tax assessments by the Louisiana Tax Commission; to extend authority for the  
4 imposition of certain assessment fees; to provide for an effective date; and to provide  
5 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, 2018~~ July 1, 2021, and ending on ~~June 30, 2022~~ June 30, 2026,  
12 to levy and collect the following fees in connection with services performed by the  
13 commission:

14 \* \* \*

15 Section 2. This Act shall become effective on July 1, 2021.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_