





1 H. ~~Upon the board's approval of an application, the department, on behalf of~~  
2 ~~the board, shall, within three business days, transmit a copy of the approval and~~  
3 ~~Exhibit A by mail or electronic mail to each local governmental authority and the~~  
4 ~~assessor and the department shall post notice of the board's approval of an~~  
5 ~~application on the department's website within three business days of approval, upon~~  
6 ~~which date shall begin a notice period of 30 days for the parish governing authority~~  
7 ~~(speaking on behalf of the parish and all parish bodies who are located outside the~~  
8 ~~boundary of any affected municipality who receive a millage), the school board, any~~  
9 ~~applicable municipality (speaking on behalf of the municipality and all municipal~~  
10 ~~bodies who receive a millage) and the sheriff to initiate action to approve or reject~~  
11 ~~the board's action as provided hereinafter. 1. Each parish in the state shall create a~~  
12 ~~local review board to review and provide a recommendation of applications~~  
13 ~~submitted to the board for the industrial ad valorem tax exemption program. The~~  
14 ~~local review board shall be comprised of the following members:~~

15 ~~1. Within the 30-day notice period, the parish governing authority, the school~~  
16 ~~board, or any affected municipality may identify the application on the agenda of a~~  
17 ~~public meeting notice and the sheriff may issue a letter approving or denying the~~  
18 ~~application, and notice of these actions shall be given to the department within 3~~  
19 ~~business days. A local governmental entity that places the application on the agenda~~  
20 ~~for a public meeting will have an additional 30 days (for a total of 60 days from the~~  
21 ~~start of the notice period) to conduct a public meeting issuing a resolution approving~~  
22 ~~or rejecting the board approved application, and notice of the issuance shall be given~~  
23 ~~to the department within 3 business days. If a local governmental entity does not~~  
24 ~~take action or provide notice as required herein, then the application will be deemed~~  
25 ~~approved by each such entity.~~

26 ~~2. Within 60 days of the promulgation of these rules, the local governmental~~  
27 ~~entities for each parish (in consultation with the parish assessor and, upon request,~~  
28 ~~with guidance from the department), shall make best efforts to develop reasonable~~

1 ~~guidelines for application approval and/or denial and if so desired, penalty guidelines~~  
2 ~~for failure to achieve and maintain jobs and/or payroll as required by the exhibit A.~~

3 a. the president of the parish governing authority of the parish in which the  
4 project seeking the ad valorem exemption is located, or, if the project is located  
5 within the boundaries of a municipality, the president of the parish, the administrator  
6 of the commission, or the president of the parish governing authority may defer his  
7 membership on this board to the chief elected member of the corresponding  
8 municipality;

9 b. the sheriff of the parish;

10 c. the president of the parish school board.

11 2.a. The local review board shall review all industrial ad valorem tax  
12 exemption applications provided by the board.

13 b. The department shall post notice of the board's initial approval of an ad  
14 valorem exemption application on the department's website within three business  
15 days, upon which date begins a notice period of sixty days for the local review board  
16 to review, hold a public meeting, and provide a recommendation on the application.

17 c. Within three business days of the board's initial approval of an ad valorem  
18 exemption application, the department on behalf of the board shall transmit a copy  
19 of the initial approval and cooperative endeavor agreement by mail or electronic mail  
20 to the president of the parish governing authority at his official address. The  
21 president of the parish governing authority shall transmit a copy of the application  
22 and accompanying documents by mail or electronic mail to each local review board  
23 member within three business days of receipt. A recommendation approving the  
24 application of an industrial ad valorem tax exemption shall require approval of a  
25 majority of the members of the local review board. The president of the parish  
26 governing authority shall give notice of the local review board rendering its decision.

27 3. Within thirty days of the promulgation of these rules, the local review  
28 board shall establish guidelines for application approval or denial. The local review

1 board shall post a copy of these rules on the parish governing authority's website  
2 within three business days of promulgation.

3 \* \* \*

4 §513. Relocations

5 \* \* \*

6 B. If a manufacturing establishment moves from one location in the state to  
7 another location within the state, the company shall be required to seek approval of  
8 the ~~parish governing authority, the school board, the sheriff, and any municipality~~  
9 local review board in the parish in which the manufacturing establishment will be  
10 located if ~~these local governing authorities are~~ it is different than ~~those that~~ which  
11 approved the exemption at the original site.

12 \* \* \*

13 §529. Renewal of Tax Exemption Contract

14 \* \* \*

15 C. The board shall have the option of submitting a board approved renewal  
16 application to the local ~~governmental entities~~ review board for approval in  
17 accordance with the procedures for approval of the initial exemption contract.

18 \* \* \*

19 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the  
20 Office of the State Register.

21 BE IT FURTHER RESOLVED that the Office of the State Register is hereby  
22 directed to have the amendments to LAC 13:I.503(E)(4) and (H), 513(B), and 529(C) printed  
23 and incorporated into the Louisiana Administrative Code.

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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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HCR 3 Engrossed

2019 Regular Session

Edmonds

Present LAC provides that each local governmental authority who receives a millage, the school board, and the sheriff may review the proposed ad valorem tax exemption application provided by the Louisiana Board of Commerce and Industry.

Proposed LAC provides that each parish shall create a centralized local review board for the purpose of reviewing ad valorem tax exemption applications.

Proposed LAC provides that the local review board be comprised of the following members:

- (1) The president of the parish governing authority or the chief elected member of the municipality in which the project is located.
- (2) The sheriff of the parish in which the project is located.
- (3) The president of the parish school board.

Present LAC provides that upon the Louisiana Board of Commerce and Industry's approval of an application, Louisiana Economic Development (LED) transmits a copy of the application to each local governmental authority and the local tax assessor.

Proposed LAC provides that upon the Louisiana Board of Commerce and Industry's approval of an application LED transmits a copy of the application to the parish president acting as a liaison to the local review board. The parish president then disburses the application to the other members of the local board.

Present LAC does not require any local governmental authority receiving a millage, the school board, or the sheriff to review a proposed ad valorem tax exemption application; however, failure to review an application after 30 days notice results in automatic approval.

Proposed LAC mandates that the local board shall review each industrial ad valorem tax exemption application, hold a public meeting, and provide a recommendation within 60 days of notice from the Louisiana Board of Commerce and Industry.

Proposed LAC requires the local review board to approve an application by a majority vote in order for an application to be approved.

Present LAC requires local governmental entities in each parish to make best efforts to develop reasonable guidelines for application approval and/or denial.

Proposed LAC mandates that within 30 days of the promulgation of these proposed amended rules, the local review board shall establish guidelines for application approval or denial. Proposed LAC also mandates that the local review board post a copy of the rules on the parish governing authority's website within three business days of promulgation.

Proposed LAC also amends Present LAC incorporating the newly created local review board.

(Amends LAC 13:I.503(E)(4) and (H), 513(B), and 529(C))

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Commerce to the original bill:

1. Make technical changes.
2. Require the local review board to hold a public meeting within the sixty-day notice period during which the board is required to review the application and provide a recommendation.