SLS 12RS-1733 ORIGINAL

Regular Session, 2012

SENATE BILL NO. 680

BY SENATOR ERDEY

TAX/AD VALOREM. Removes specific authority of the Louisiana Tax Commission to appoint a secretary. (gov sig)

AN ACT

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To amend and reenact R.S. 47:1835(A), relative to the tax commission; to provide with

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1835(A) is hereby amended and reenacted to read as follows:

respect to the employment of a secretary; and to provide for related matters.

§1835. Employment of secretary, clerical help and experts; creation of commission

expense fund; authorization for deposits and collection of

assessments

A. The tax commission may appoint a secretary, at a salary to be fixed by the tax commission, who shall take the oath of office and furnish bond for the faithful performance of the duties of such office, according to law, at the expense of the tax commission, in the sum of ten thousand dollars. The secretary shall be ex officio a notary public for the state at large. The commission may appoint or employ all necessary agents, assistants, auditors, clerks, inspectors, investigators, or other experts and employees required in the defense, determination, or development of assessments, and assessment procedures, and valuation of property, including the hiring of experts such as legal counsel and analysts, auditors, appraisers, and

witnesses. The commission may also pay from its expense fund expenses of the commission and its operation, travel and other expenses, costs, salaries, or compensation of the tax commission, any member, the secretary, and of its assistants, employees, and of outside experts, such costs, salaries, expenses, and compensation to be paid upon the order of the tax commission.

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Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

## **DIGEST**

<u>Present law</u> specifically permits the tax commission to appoint a secretary, at a salary fixed by the commission, who shall take the oath of office and furnish bond for such office at the expense of the commission, in the sum of \$10,000. Further permits the secretary to be an ex officio notary public for the state at large.

Proposed law deletes such appointment and all requirements thereof.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1835(A))