

2019 Regular Session

SENATE CONCURRENT RESOLUTION NO. 129

BY SENATOR WHITE

TAX/AD VALOREM. Requests the Department of Economic Development to develop uniform local review and approval standards for the Industrial Tax Exemption Program.

1 A CONCURRENT RESOLUTION

2 To urge and request the Department of Economic Development to develop uniform local  
3 review and approval standards for industrial ad valorem tax exemption applications.

4 WHEREAS, Article VII, Section 21(F) of the Constitution of Louisiana provides that  
5 the state Board of Commerce and Industry "with the approval of the governor, may enter  
6 into contracts for the exemption from ad valorem taxes of a new manufacturing  
7 establishment or an addition to an existing manufacturing establishment, on such terms and  
8 conditions as the board, with approval of the governor, deems in the best interest of the  
9 state"; and

10 WHEREAS, in June 2017 and August 2018, the Department of Economic  
11 Development promulgated rules in accordance with the Administrative Procedure Act to  
12 govern the application process for the Industrial Tax Exemption Program; and

13 WHEREAS, the rules authorize local entities to establish their own policies and  
14 procedures when considering the approval of industrial tax exemption applications and, as  
15 a consequence, local policies and procedures vary and are not uniform statewide; and

16 WHEREAS, the rules do not provide statewide uniform application requirements  
17 which renders the industrial tax exemption program process inefficient; and

18 WHEREAS, providing for uniform local boards and uniform local application and

1 project review requirements would achieve a more streamlined and productive application  
2 process for both local entities and applicants.

3           THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
4 urge and request the Department of Economic Development to develop uniform local review  
5 and approval standards for industrial ad valorem tax exemption applications.

6           BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the  
7 secretary of the Department of Economic Development.

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

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	DIGEST	
SCR 129 Original	2019 Regular Session	White

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