

SENATE CONCURRENT RESOLUTION NO. 39

BY SENATOR CATHEY AND REPRESENTATIVES BAYHAM, BILLINGS, COX,
FARNUM, JACKSON, KNOX AND NEWELL

A CONCURRENT RESOLUTION

To create the Commission on the Equitable Distribution of Certain Ad Valorem Taxes, to study and make recommendations on changes to the state's tax laws in an effort to more equitably distribute assessed value of certain property for purposes of ad valorem taxes.

WHEREAS, all parishes in the state of Louisiana and their citizens deserve an equitable distribution of the assessed value of property of companies who own major movable or other movable property and who are not residents of, nor domiciled in Louisiana, and who have no agent or office in Louisiana; and

WHEREAS, since 1974 the assessed value of this type of property has been allocated exclusively to East Baton Rouge Parish; and

WHEREAS, the legislature began deliberating the history of and potential reallocation of the assessed value of this property and the impacts of potential reallocation of assessed value during the 2023 Regular Session and continued discussion and deliberations during the 2024 Regular Session; and

WHEREAS, due to the historical context of the allocation of assessed value of this property as well as the potential positive and negative impacts to parishes, it is appropriate that issues related thereto be comprehensively and thoroughly analyzed and studied.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby create the Commission on Equitable Distribution of Certain Ad Valorem Taxes to study and make recommendations on changes to the state's tax laws in an effort to more equitably distribute assessed value of certain property for purposes of ad valorem taxes.

BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of

Certain Ad Valorem Taxes shall make recommendations for long-term changes, together with specific proposals for legislation, by written report to the legislature and to the David R. Poynter Legislative Research Library as required by R.S. 24:771 and 772, no later than March 31, 2025.

BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of Certain Ad Valorem Taxes should include consideration of the following topics:

(1) The allocation methodology to more equitably distribute the allocation of assessed value of impacted property between Louisiana parishes.

(2) The implementation timeline of the allocation methodology.

(3) The parish or parishes to be involved in the preparation and sending of tax bills as well as the receipt and distribution of ad valorem taxes.

(4) The reimbursement of expenses for the parish or parishes to be involved in the preparation and sending of tax bills as well as the receipt and distribution of ad valorem taxes.

BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of Certain Ad Valorem Taxes shall consist of the following members:

(1) The senator from Senate District Number 33, who shall serve as chairman of the Commission on Equitable Distribution of Certain Ad Valorem Taxes.

(2) Three members of the Louisiana Senate appointed by the president of the Senate. When selecting the members, the president of the Senate shall ensure both geographic and population diversity in his appointments.

(3) Four members of the House of Representatives appointed by the speaker of the House of Representatives. When selecting the members, the speaker of the House of Representatives shall ensure both geographic and population diversity in his appointments.

(4) A member appointed by the Police Jury Association of Louisiana.

(5) A member appointed by the Parish Presidents of Louisiana Association.

(6) A member appointed by the Louisiana Sheriffs' Association.

BE IT FURTHER RESOLVED that each designating authority shall submit the names of designees to the commission to the chairman of the Commission on Equitable Distribution of Certain Ad Valorem Taxes no later than July 31, 2024.

BE IT FURTHER RESOLVED the Commission on Equitable Distribution of Certain Ad Valorem Taxes shall convene for its first meeting no later than September 30, 2024, at the call of the chairman, and at the first meeting, the members shall elect other officers as the commission may deem appropriate.

BE IT FURTHER RESOLVED that in conducting this study the Commission on Equitable Distribution of Certain Ad Valorem Taxes will seek input and advice from the following:

(1) The Louisiana Tax Commission.

(2) East Baton Rouge Parish.

(3) The Louisiana Assessors' Association.

(4) The Louisiana Sheriffs' Association.

(5) Representatives of companies who own major movable or other movable property and who are not a resident of, nor domiciled in Louisiana, and who have no agent or office in Louisiana.

(6) The Louisiana School Boards Association.

(7) Any other interested parties called upon by the Commission on Equitable Distribution of Certain Ad Valorem Taxes.

BE IT FURTHER RESOLVED that a majority of the Commission on Equitable Distribution of Certain Ad Valorem Taxes shall constitute a quorum for the transaction of business. All official actions of the Commission on Equitable Distribution of Certain Ad Valorem Taxes shall require the affirmative vote of a majority of the members.

BE IT FURTHER RESOLVED that the members of the Commission on Equitable Distribution of Certain Ad Valorem Taxes shall serve without compensation, except per diem or expenses reimbursement to which they may be individually entitled as members of their constituent organizations.

BE IT FURTHER RESOLVED that the Commission on Equitable Distribution of Certain Ad Valorem Taxes, for purposes of its meetings and accomplishing its goals, shall be staffed by the staff of the Senate Committee on Revenue and Fiscal Affairs.

BE IT FURTHER RESOLVED that the commission shall terminate on the date of the submission of its report or June 30, 2025, whichever occurs first.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the Police Jury Association of Louisiana, the Parish Presidents of Louisiana Association, The Louisiana Tax Commission, East Baton Rouge Parish, The Louisiana Assessors' Association, and The Louisiana Sheriffs' Association.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES