Title 61
REVENUE AND TAXATION
Part V. Ad Valorem Taxation

Chapter 35. Miscellaneous

§3501. Service Fees--Tax Commission

A. The Tax Commission is hereby authorized on an interim basis for the period beginning on July 1, 2018, and ending on June 30, 2022, to levy and collect the following fees in connection with services performed by the commission:

1. A fee for the assessment of public service properties, at the rate of four hundredths of one percent of the assessed value of such properties, to be paid by each public service property which pays ad valorem taxes.

2. A fee for the assessment of insurance companies, at the rate of three hundredths of one percent of the assessed value of such properties, to be paid by each insurance company which pays ad valorem taxes.

3. A fee for the assessment of financial institutions, at the rate of three hundredths of one percent of the assessed value of such properties, to be paid by each bank stock and loan and finance company which pays ad valorem taxes.

B. The fee shall be computed on public service property, insurance company credit assessments and bank stock assessments and added to each parish and/or municipal tax roll as part of value of the property by the time the roll is reviewed for final approval by the Tax Commission in accordance with R.S. 47:1993.

C. Collection Procedure

1. The sheriff in each parish and the tax collector for the City of New Orleans shall be responsible for the collection of the Tax Commission fee which is paid by each public service property, insurance company and bank which pays ad valorem taxes (R.S. 47:2051), as per Act 184 of 1993.

2. The tax collector is required to mail a notice of tax due to each public service property, insurance company and bank which pays ad valorem taxes listed on the tax rolls (R.S. 47:2101(B)(1)). Every parish tax notice sent to such taxpayers shall contain a separate line thereon that reads: "assessment fee by and for the Louisiana Tax Commission $_____".

a. The fee assessed by the Tax Commission shall be collected

as a part of the total tax due and remitted by the tax collector directly to the Tax Commission Expense Fund on or before the succeeding March 31 of each year.

b. Any delinquent fee, including all additions, shall be remitted to the Tax Commission for deposit in its expense fund.

D. In accordance with Act 184 of 1993, the Tax Commission, in addition to powers contained in R.S. 47:1837 et seq., is authorized to make audits or examinations of any taxpayer's return due under R.S. 47:1852 and the property, place of business, books, records, activity and programs of the taxpayer insofar as it may affect, clarify or disclose its tax liability.

1. After procedures as set forth in R.S. 47:1835 relative to notification of tax due to the taxpayer and his time period for protesting such assessment have expired, the Tax Commission shall receive 10 percent of the additional tax, penalty and interest collected. Such funds shall be paid to the Tax Commission and shall be deposited in the Tax Commission Expense Fund.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1835 and R.S. 47:1838.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 19:212 (February 1993), amended LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:494 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 28:521 (March 2002), LR 30:493 (March 2004), LR 31:724 (March 2005), LR 32:439 (March 2006), LR 33:502 (March 2007), LR 35:501 (March 2009), amended by the Office of the Governor, Division of Administration, Tax Commission LR 37:1403 (May 2011), LR 41:683 (April 2015), LR 43:662 (April 2017), LR 44:585 (March 2018).