

Public Webinar: The LA TIG will conduct a public webinar on April 5, 2022 at 12:00 PM CST. The public may register for the webinar at:

<https://attendee.gotowebinar.com/register/4964211858097860364>

After registering, participants will receive a confirmation email with instructions for joining the webinar. Instructions for commenting will be provided during the webinar. Comments will also be taken through submission online or through U.S. mail (see *Submitting Comments* below.) The presentation material will be posted on the web shortly after the webinar is completed.

Addresses: Obtaining Documents: You may download the Draft RP/EA #8 at:

<http://www.gulfspillrestoration.noaa.gov/restoration-areas/louisiana>

Alternatively, you may request a flash drive of the Draft RP/EA (see FOR FURTHER INFORMATION CONTACT below). Also, you may view the document at any of the public facilities listed in Table 7 of the Draft RP/EA #8.

Submitting Comments: You may submit comments on the Draft RP/EA #8 by one of the following methods:

- *Via the Web:*

<http://www.gulfspillrestoration.noaa.gov/restoration-areas/louisiana>

- *Via U.S. Mail:*

U.S. Fish and Wildlife Service
P.O. Box 29649
Atlanta, GA 30345.

To be considered, mailed comments must be postmarked on or before the comment deadline.

During the public webinar: Written comments may be provided by the public during the webinar.

For Further Information Contact: Beth Golden, CPRA, 225-242-4708

Administrative Record

The documents comprising the Administrative Record for the Draft RP/EA #8 can be viewed electronically at

<http://www.doi.gov/deepwaterhorizon/adminrecord>

Authority

The authority for this action is the Oil Pollution Act of 1990 (33 U.S.C. §§ 2701 et seq.), its implementing NRDA regulations found at 15 C.F.R. Part 990, the Louisiana Oil Spill Prevention and Response Act (La. R.S. 30:2451 et seq.), the implementing Natural Resource Damage Assessment Regulations found at La. Admin. Code 43:101 et seq., and the NEPA (42 U.S.C. §§ 4321 et seq.).

Lawrence B. "Bren" Haase
Executive Director

POTPOURRI

Office of the Governor Division of Administration Tax Commission

Public Hearing—Substantive Changes to Notice of Intent Personal Property Report Forms and Appeals (LAC 61:V. 307 and 3103)

Pursuant to R.S. 968(H)(2) the Louisiana Tax Commission proposed to amend the original Notice of Intent, published in the December 20, 2021 *Louisiana Register* to include the following changes. The amendments generally provide clarity to the appeals process and the parties responsible for producing certain information. These amendments do not change the fiscal and economic impact of the proposed rule.

Title 61

REVENUE AND TAXATION

Part V. Ad Valorem Taxation

Chapter 3. Real and Personal Property

§307. Personal Property Report Forms

A. The appropriate self-reporting Personal Property Report Form, is to be forwarded each year, on or before February 15 in the year in which the property is to be appraised, to each person in whose name the property is assessed. Upon completion, the property owner shall return the form to the assessor by the first day of April of that year or 45 days after receipt, whichever is later. Prior to the deadline for filing a complaint with the Board of Review provided for in R.S. 47:1992, the property owner shall also submit to the assessor, or the designee contracted by the assessor, any and all additional documentation and information the property owner believes is relevant to the determination of fair market value of the reported property. It is the party seeking a fair market value reduction for its property based on obsolescence who has the burden of producing sufficient data and information to substantiate its claim. The assessor shall legitimately consider all evidence and information submitted or publicly available to the assessor, including the consideration of functional and/or economic obsolescence. The assessor shall promptly respond to a taxpayer's request for a reduction in value and/or obsolescence. Both assessors and taxpayers are expected and ordered to act in good faith on issues concerning personal property renditions and requests for a fair market value reduction based on obsolescence. On appeal to the Tax Commission, the assessor shall be prepared to offer an articulated analysis for the assessor's determination of value, including the consideration of functional and/or economic obsolescence, and shall be prepared to offer an articulated

analysis for the assessor's evaluation of the sufficiency of the taxpayer's documentation.

A.1. - B.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:2324 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Tax Commission, LR 2:358 (November 1976), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 13:764 (December 1987), LR 16:1063 (December 1990), LR 21:186 (February 1995), amended by the Department of Revenue, Tax Commission, LR 33:489 (March 2007), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 45:533 (April 2019), LR 48:

Chapter 31. Public Exposure of Assessments; Appeals §3103. Appeals to the Louisiana Tax Commission (for appeals filed on or after January 1, 2022)

NOTE: The following procedure and rules shall apply and govern all appeals filed with the Louisiana Tax Commission on or after January 1, 2022.

A. - D.7. ...

8. A finding of "good reason" under La. R.S. 47:1989(C)(2)(a) may be impacted by any party's failure to comply with any of the commission's Rules and Regulations, including the requirements of Section 3101 and Section 307.A. "Good reason" under La. R.S. 47:1989(C)(2)(a) shall not include a taxpayer's intentional withholding of evidence. Nothing in these Rules should be interpreted or applied to limit a finding of "good reason" in other circumstances.

D.9. - F. ...

G.1. The commission shall conduct an evidentiary hearing to evaluate the correctness of the Board of Review's determination. However, if the Board of Review affirmed the original assessment/value, the commission shall evaluate the original assessment/value by the assessor. The commission will not accept or consider any evidence not permitted under R.S. 47:1989.

2. -11. ...

12. Notwithstanding §3103.D.1, or any other provision to the contrary, witness testimony is permitted, and all witnesses shall be placed under oath at the onset of each hearing. However, the commission may limit the number of witnesses and limit the allotment of time for such testimony. The commission may permit live witness testimony via videoconference. All witnesses are subject to cross examination by any party. Further, the commission will not accept or consider any evidence not permitted under La. R.S. 47:1989.

G.13. - P. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512

(March 2000), LR 28:521 (March 2002), LR 31:721 (March 2005), LR 32:436 (March 2006), LR 33:498 (March 2007), LR 34:688 (April 2008), LR 36:782 (April 2010), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 38:811 (March 2012), LR 41:682 (April 2015), LR 42:752 (May 2016), LR 43:658 (April 2017), LR 45:539 (April 2019), LR 46:567 (April 2020), LR 47:471 (April 2021), LR 48:

Public Comments

Interested persons may submit written comments, data, opinions and arguments regarding the proposed substantive changes. Written submission must be directed to Michael Matherne, Tax Commission Administrator, Louisiana Tax Commission, 1051 North 3rd St., Baton Rouge, LA 70802 or P.O. Box 66788, Baton Rouge, LA 70896, and must be received no later than 4:00 pm, April 9, 2022.

Public Hearing

A public hearing on these proposed substantive changes, will be held on Wednesday, April 20, 2022, at 9:00 am, at the Louisiana State Capitol, 900 North Third St., Baton Rouge, LA 70802. Interested persons are invited to attend and submit oral comments on the proposed amendments. Should individuals with a disability need an accommodation in order to participate, please contact (225) 219-0339.

Lawrence E. Chehardy
Chairman

2203#020

**POTPOURRI
Department of Health
Bureau of Health Services Financing**

2022 Third Quarter Hospital Stabilization Assessment

In compliance with the House Concurrent Resolution (HCR) 51 of the 2016 Regular Session of the Louisiana Legislature, the Department of Health, Bureau of Health Services Financing amended the provisions governing provider fees to establish hospital assessment fees and related matters (*Louisiana Register*, Volume 42, Volume 11).

House Concurrent Resolution 2 of the 2021 Regular Session of the Louisiana Legislature enacted an annual hospital stabilization formula and directed the Department of Health to calculate, levy, and collect an assessment for each assessed hospital.

The Department of Health shall calculate, levy, and collect a hospital stabilization assessment in accordance with HCR 2 for the quarter January 1, 2022 through March 31, 2022. The quarterly assessment amount to all hospitals will be \$28,514,501 which amounts to 0.25 percent of total inpatient and outpatient hospital net patient revenue of the assessed hospitals.

Dr. Courtney N. Phillips
Secretary

2203#042