

Regular Session, 2005

HOUSE BILL NO. 866

BY REPRESENTATIVE RICHMOND

TAX/AD VALOREM TAX: Defines public service properties to include other water transportation companies for purposes of assessment

1 AN ACT

2 To amend and reenact R.S. 47:1851(B) and (M), relative to the assessment of public service  
3 properties for ad valorem tax purposes; to include other water transportation  
4 companies in the definition of public service properties; and to provide for related  
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1851(B) and (M) are hereby amended and reenacted to read as  
8 follows:

9 §1851. Definitions

10 When used in this Part, unless the context requires a different meaning:

11 \* \* \*

12 B. "Barge line, ~~and towing, and other water transportation~~ company" means  
13 any resident or nonresident company, whether domiciled in this state or outside this  
14 state, whose boats, barges, or other watercraft either owned or leased are engaged in  
15 the business of water transportation as a common, contract, or private carrier over  
16 the inland waterways of this state on a regular basis.

17 \* \* \*

18 M. "Public service properties" means the immovable, major movable, and  
19 other movable property owned or used but not otherwise assessed in this state in the  
20 operations of each airline, electric membership corporation, electric power company,

1 express company, gas company, pipeline company, railroad company, telegraph  
2 company, telephone company, and water company. For each barge line, towing, and  
3 other water transportation company or private car company, only the major movable  
4 property owned or used but not otherwise assessed in this state in interstate or  
5 interparish operations shall be considered as public service property.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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Richmond

HB No. 866

**Abstract:** Defines public service properties to include other water transportation companies for purposes of assessment.

Present law defines public service properties as including the immovable, major movable, and other movable property owned or used but not otherwise assessed in this state in the operations of each airline, electric membership corporation, electric power company, express company, gas company, pipeline company, railroad company, telegraph company, telephone company, and water company.

Proposed law adds other water transportation companies to the definition of public service property.

(Amends R.S. 47:1851(B) and (M))