

Regular Session, 2005

HOUSE RESOLUTION NO. 119

BY REPRESENTATIVE GALLOT

TAX/AD VALOREM TAX: Urges and requests the Louisiana Tax Commission to study the issue of ad valorem taxation of motor vehicles and equipment permanently or temporarily attached thereto to promote fair, accurate, and uniform taxation as required by law

1 A RESOLUTION

2 To urge and request the Louisiana Tax Commission to study the issue of ad valorem taxation  
3 of motor vehicles and equipment permanently or temporarily attached thereto to  
4 promote fair, accurate, and uniform taxation as required by law and to report its  
5 findings and make recommendations to the House of Representatives of the  
6 Legislature of Louisiana prior to the convening of the 2006 Regular Session.

7 WHEREAS, the state currently provides for exemptions from ad valorem taxes for  
8 certain agricultural machinery and farm implements; and

9 WHEREAS, these exemptions are critical to our citizens who are attempting to  
10 maintain their farms and agricultural businesses; and

11 WHEREAS, often the distinction between exempt and nonexempt items is unclear;  
12 and

13 WHEREAS, it is in the best interest of the state to assist farmers and other  
14 agricultural businesses in their efforts to maintain and grow their businesses; and

15 WHEREAS, identifying and clarifying the ad valorem tax exemptions available  
16 would increase their utilization and promote fair, accurate, and uniform taxation as required  
17 by the laws and the Constitution of Louisiana.

18 THEREFORE, BE IT RESOLVED that the House of Representatives of the  
19 Legislature of Louisiana does hereby urge and request the Louisiana Tax Commission to  
20 study the issue of ad valorem taxation of motor vehicles and equipment permanently or

1 temporarily attached thereto to promote fair, accurate, and uniform taxation as required by  
2 law and to report its findings and make recommendations to the House of Representatives  
3 of the Legislature of Louisiana prior to the convening of the 2006 Regular Session.

4 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the  
5 Louisiana Tax Commission.

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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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Gallot

HR No. 119

Urges and requests the Louisiana Tax Commission to study the issue of ad valorem taxation of motor vehicles and equipment permanently or temporarily attached thereto to promote fair, accurate, and uniform taxation as required by law and to report its findings and make recommendations to the House of Representatives prior to the convening of the 2006 R.S.