

SENATE BILL NO. 520

BY SENATOR MORRISH

1 AN ACT

2 To enact R.S. 9:1149.4(C), relative to the immobilization of manufactured homes; to
3 prohibit certain actions to collect tax on the purchase of certain manufactured homes
4 used as residences; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 9:1149.4(C) is hereby enacted to read as follows:

7 §1149.4. Immobilization

8 * * *

9 **C.(1) Notwithstanding any other law to the contrary, no action to collect**
10 **a tax applicable to movables which is purported to be due or became due on any**
11 **purchase made on or after September 1, 2005 through December 31, 2006 of**
12 **any manufactured home used solely as residential housing in parishes with the**
13 **following populations according to the most recent federal decennial census**
14 **which have been severely impacted by hurricanes Katrina and Rita shall be**
15 **initiated or continued, if the basis of such action is the date upon which the**
16 **declaration of immovability provided for in Subsection A of this Section is**
17 **recorded in the conveyance or mortgage records:**

18 **(a) Any parish with a population between nine thousand eight hundred**
19 **and ten thousand five hundred and forty.**

20 **(b) Any parish with a population between fifteen thousand and fifteen**
21 **thousand two hundred.**

22 **(c) Any parish with a population between twenty-one thousand and**
23 **twenty-one thousand two hundred and forty.**

1 (d) Any parish with a population between twenty-one thousand three
2 hundred and twenty-two thousand seven hundred and eighty.

3 (e) Any parish with a population between twenty-three thousand three
4 hundred and twenty-five thousand four hundred seventy.

5 (f) Any parish with a population between twenty-six thousand and
6 twenty-eight thousand.

7 (g) Any parish with a population between thirty-one thousand two
8 hundred and thirty-six thousand.

9 (h) Any parish with a population between forty-three thousand and
10 ninety-two thousand.

11 (i) Any parish with a population between ninety-nine thousand five
12 hundred and one hundred ten thousand.

13 (j) Any parish with a population between one hundred sixty thousand
14 and two hundred thousand.

15 (k) Any parish with a population over four hundred ten thousand.

16 (2) With respect to actions to collect a tax applicable to movables which
17 is purported to be due or became due on those manufactured homes specified
18 in Paragraph (C)(1) of this Section, if the basis of such action is the date upon
19 which the declaration of immovability was filed, then the date of immobilization
20 shall relate back to the twentieth day of the month following the month of the
21 delivery of the manufactured home.

22 (3) The purchaser of a manufactured home who formerly lived at a
23 physical address on or after September 1, 2004 within one of the parishes as
24 provided for in Paragraph 1 of this Subsection, who bought a manufactured
25 home on or after September 1, 2005 through December 31, 2006 for use solely
26 as residential housing, shall also be eligible for the relief provided for in this
27 Subsection if the purchaser submits an Affidavit of Displacement to the
28 Department of Revenue attesting that the purchaser resided in one of the
29 parishes as provided for in Paragraph 1 of this Subsection on or after
30 September 1, 2004.

1 Section 2. The provisions of this Act shall be retroactive to September 1,
2 2005.

3 Section 3. This Act shall become effective on July 1, 2008; if vetoed by the
4 governor and subsequently approved by the legislature, this Act shall become
5 effective on July 1, 2008, or on the day following such approval by the legislature,
6 whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____