

SENATE BILL NO. 569

BY SENATOR MORRISH

1 AN ACT

2 To enact Subpart P of Part II-A of Subtitle I of Title 39 of the Louisiana Revised Statutes of
3 1950, to be comprised of R.S. 39:100.71, relative to the Manufactured Home Tax
4 Fairness Fund; and to enact R.S. 47:1508(B)(26), relative to the confidential character
5 of tax records; to provide for the deposit and credit of certain money to the fund; to
6 require appropriations for refunding certain tax, penalty, interest or other charges paid
7 on the purchase of manufactured homes used or intended for use solely as residential
8 housing; to provide a deadline for requests for refunds; and to provide for related
9 matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. Subpart P of Part II-A of Subtitle I of Title 39 of the Louisiana Revised
12 Statutes of 1950, comprised of R.S. 39:100.71, is hereby enacted to read as follows:

13 **SUBPART P. THE MANUFACTURED HOME TAX FAIRNESS FUND**

14 **§100.71. The Manufactured Home Tax Fairness Fund**

15 **A. The secretary of the Department of Revenue shall determine by the**
16 **best means available and identify for the treasurer the tax, penalty and interest**
17 **paid on purchases made on or after September 1, 2005 through December 31,**
18 **2006 of manufactured homes used solely as residential housing, for which a**
19 **declaration of immovability as provided in R.S. 9:1149.4(A), is recorded in the**
20 **conveyance records, and is located in the following parishes:**

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

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

25 **(c) Any parish with a population between twenty-one thousand and**
26 **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 B.(1)(a) After compliance with the requirements of Article VII, Section
17 9(B) of the Constitution of Louisiana, relative to the Bond Security and
18 Redemption Fund and prior to any money being placed into the general fund or
19 any other fund, an amount equal to that deposited as required by Subsection A
20 of this Section shall be credited by the treasurer to a special fund hereby created
21 in the state treasury to be known as Manufactured Home Tax Fairness Fund.

22 (b) The money in the fund shall be appropriated by the legislature to be
23 used solely as provided for in Subsection D of this Section.

24 C.(1) The money in the fund shall be invested by the treasurer in the
25 same manner as money in the state general fund and interest earned on the
26 investment of the money shall be credited to the fund.

27 (2) All unexpended and unencumbered monies in the fund at the end of
28 the year shall remain in the fund.

29 (3) All monies remaining in the fund on January 1, 2011 shall revert to
30 the state general fund.

1 **D.(1)(a) The money in the Manufactured Home Tax Fairness Fund shall**
2 **be appropriated by the legislature to be used solely for refunding any tax,**
3 **penalty, interest or other charges paid on a purchase made on or after**
4 **September 1, 2005 and before January 1, 2007, pursuant to Chapter 4 of Title**
5 **32 of the Louisiana Revised Statutes of 1950 or pursuant to any other state tax**
6 **applicable to movables which was purported to be due or became due on the**
7 **purchase of a manufactured home used solely as residential housing in the**
8 **parishes provided for in Subsection A of this Section which have been severely**
9 **impacted by hurricanes Katrina and Rita if a declaration of immovability as**
10 **provided for in R.S. 9:1149.4(A) is recorded in the conveyance or mortgage**
11 **records.**

12 **(b) The purchaser of a manufactured home who formerly lived at a**
13 **physical address on or after September 1, 2004 within one of the parishes as**
14 **provided for in Subsection A of this Section, who bought a manufactured home**
15 **on or after September 1, 2005 through December 31, 2006 for use solely as**
16 **residential housing, shall also be eligible for a refund of the tax, penalty, and**
17 **interest, subject to the conditions provided for in this Subsection, if the**
18 **purchaser submits an Affidavit of Displacement to the state treasurer attesting**
19 **that the purchaser resided in one of the parishes as provided for in Subsection**
20 **A of this Section on or after September 1, 2004. This affidavit shall be required**
21 **in addition to any claim forms or other proof as required in this Subsection to**
22 **establish eligibility for the refund.**

23 **(2) Persons requesting a refund pursuant to this Subsection for any sales**
24 **tax, penalty, or interest paid shall present evidence of the payment of such taxes,**
25 **penalty, or interest to the state treasurer in order to obtain a refund and show**
26 **proof of immobilization. No refund shall exceed the amount of sales tax, penalty,**
27 **and interest actually paid. If the treasurer cannot verify the amount of sales tax,**
28 **penalty, or interest paid by a person requesting such refund based upon the data**
29 **provided to him by the secretary of the Department of Revenue, then the**
30 **treasurer shall submit a request to the secretary of the Department of Public**

