

Louisiana Tax Commission  
State of Louisiana



**LOUISIANA TAX COMMISSION**

**2023 RULES AND REGULATIONS SESSION-PROPOSALS**

**Wednesday, July 12, 2023 at 10:00 A.M.**  
**Louisiana State Capitol**  
**Senate Committee Room E**  
**Baton Rouge, Louisiana 70804**

**Via Livestream: <https://legis.la.gov/>**

**AGENDA**

- I. Call to Order**
- II. Roll Call**
- III. Presentation of Proposals for Amending and/or Adopting Tax Commission Real/Personal Property Rules and Regulations for Tax Year 2024.**
  - A. Chapter 3 – Real & Personal Property, Electronic Tax Roll Specs
    - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
    - 2. Louisiana Tax Commission (*Teri Callender*)
  - B. Chapter 7 – Watercraft
    - 1. Lafourche Parish Assessor's Office (*Assessor Wendy Thibodeaux*)
    - 2. Offshore Marine Service Association
    - 3. Louisiana Tax Commission (*Teri Callender*)
  - C. Chapter 9 – Oil and Gas Properties
    - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
  - D. Chapter 10 – Brine Operation Properties
    - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
    - 2. Louisiana Chemical Association (*Greg Bowser*)
  - E. Chapter 11 – Drilling Rigs & Related Equipment

1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
- F. Chapter 13 – Pipelines
  1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
- G. Chapter 15 – Aircraft
  1. Louisiana Tax Commission (*Teri Callender*)
- H. Chapter 25 – General Business Assets
  1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
  2. Louisiana Tax Commission (*Teri Callender*)
- I. Chapter 25 – Oil and Gas Properties
  1. Louisiana Assessors' Association, Louisiana Mid-Continent Oil and Gas Association, and Louisiana Chemical Association (Bob Adair, Advantous Consultants; Greg Bowser, LCA & Tommy Fauchaux, LMOGA)
- J. Chapter 27 – Guidelines for Application, Classification, and Assessment of Land Eligible to be Assessed at Use Value; LSU Study 2019-2022
  1. Louisiana Assessors' Association (*Use Value Committee*)
- K. Chapter 31 – Public Exposure of Assessments; Appeals
  1. Louisiana Tax Commission (Teri Callender)

**IV. Remarks by the Chairman and Commission Members**

**V. Future Notices**

Upcoming Hearing Dates – *Louisiana State Capitol – Senate Committee Room F  
Baton Rouge, Louisiana 70804*

**August 16, 2023**

10:00 A.M.

Rebuttal Hearing

**September 20, 2023**

10:00 A.M.

Tentative Adoption Proceeding

**VI. Consideration of Any Other Matters That May Come Before the Commission**

**VII. Adjournment**

This notice of public meeting hereby serves as a posting of R.S. 42:4.1 through R.S. 42:13, relative to the Louisiana's Open Meetings Law, as required by R.S. 42:4.1B.