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April 26, 2021

VIA EMAIL

Representative Stuart Bishop, Chairman
House Ways and Means Committee
Louisiana Legislature

Re: Support House Bill 573 – Ad Valorem Tax Appeals

Dear Chairman Bishop and Members of the Committee:

On behalf of the Council On State Taxation (“COST”), I am writing in support of H.B. 573 which will improve the administration, review, and appeal of ad valorem tax assessments in Louisiana by allowing the Board of Tax Appeals to review such assessments.

About COST

COST is a nonprofit trade association consisting of over 500 multistate corporations engaged in interstate and international business. COST’s objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. COST has a significant number of members that own property, have employees, and make substantial sales in Louisiana.

COST Supports Board of Tax Appeals Reviewing Ad Valorem Tax Assessments

COST has long supported independent tax appeal tribunals, such as the present Board of Tax Appeals in Louisiana.¹ Expanding the jurisdiction of the BTA to address ad valorem tax appeals will allow taxpayer property tax appeals to be addressed by an independent tribunal with board members highly experienced in state and local tax matters. H.B. 573 establishes a sound framework that furthers the goal of fair, effective, and efficient property tax administration in Louisiana.

COST urges the Committee to favorably vote in support of H.B. 573 to improve the administration, review, and appeal of Louisiana’s ad valorem tax assessments.

Sincerely,

Patrick J. Reynolds

cc: COST Board of Directors
Douglas L. Lindholm, COST President & Executive Director

¹ COST Board of Directors has adopted a formal policy position promoting independent tax appeal tribunals which is available at: <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policy-positions/independenttaxappealtribunals.pdf>.