

Office of the Governor
State of Louisiana

JOHN BEL EDWARDS
GOVERNOR



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June 18, 2022

VIA HAND DELIVERY

Honorable Page Cortez
Louisiana Senate President
Louisiana State Senate
Post Office Box 94183
Baton Rouge, LA 70804

RE: Veto of Senate Bill 241 of the 2022 Regular Session

Dear President Cortez:

Please be advised that I have vetoed Senate Bill 241 of the Regular Session of 2022.

As originally drafted, this bill provided for an important change in Louisiana law by allowing a taxpayer to challenge the correctness of a tax assessment before the Louisiana Tax Commission without the requirement for paying the taxes under protest. However, in conference committee, and upon the insistence of the House conferees, the bill was amended to add language meant to benefit one taxpayer. The language added to Senate Bill 241 in conference committee is a clear effort to change the outcome of a matter that is on appeal to the Board of Tax Appeals to benefit a party adversely affected by a ruling of the Tax Commission. It was not made clear to the legislature, in considering this conference report, that this was the intended and resulting effect of this amendment. In addition, this change in law would provide an opportunity to this taxpayer, at great cost to the parish where these taxes were paid, while not providing the same change for all Louisiana taxpayers.

I would have signed, and will support next year, a bill in line with the original language of Senate Bill 241 and the version of the bill that passed the Senate. Should there be another attempt to pass a bill meant to benefit one taxpayer next year, it should be done transparently and with full consideration by both chambers. I maintain significant concerns about the legislature changing the law to benefit one party to a pending matter, and thus I cannot promise my support if the legislature does knowingly pass such a bill next year. However, I certainly cannot sign a bill that accomplishes this without clear and open debate of this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "John Bel Edwards".

John Bel Edwards
Governor

enclosure

cc: Honorable Clay Schexnayder
Speaker of the House of Representatives