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Part IV—Section 1
Tamil Nadu Bills

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**BILLS INTRODUCED IN THE LEGISLATIVE ASSEMBLY
OF THE STATE OF TAMIL NADU**

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 14th February, 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 1 of 2024

A Bill further to amend the Tamil Nadu Panchayats Act, 1994.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fifth Year of the Republic of India as follows:—

Short title and commencement.	<p>1. (1) This Act may be called the Tamil Nadu Panchayats (Amendment) Act, 2024.</p> <p>(2) It shall come into force at once.</p>	
Amendment of section 171.	<p>2. In section 171 of the Tamil Nadu Panchayats Act, 1994 (hereinafter referred to as the principal Act), in sub-section (1), for the expression “house-tax”, the expression “property tax” shall be substituted.</p>	Tamil Nadu Act 21 of 1994.
Amendment of section 172.	<p>3. In section 172 of the principal Act,—</p> <p>(1) in the marginal heading, for the expression “House-tax”, the expression “Property tax” shall be substituted;</p> <p>(2) in sub-sections (1), (2), (3) and (5), for the expression “house-tax”, the expression “property tax” shall be substituted.</p>	
Amendment of section 177.	<p>4. In section 177 of the principal Act,—</p> <p>(1) in the marginal heading, for the expression “land revenue staff”, the expression “staff of the village panchayat or any other person authorised by the Government” shall be substituted;</p> <p>(2) for the expression “the staff of the Land Revenue Department to prepare at quinquennial intervals a House-tax Assessment Register”, the expression “the staff of the village panchayat or any other person authorised by the Government to prepare at quinquennial intervals a Property-tax Assessment Register” shall be substituted.</p>	
Amendment of section 188.	<p>5. In section 188 of the principal Act, in sub-section (1), in clause (a), for the expression “house-tax”, the expression “property tax” shall be substituted.</p>	
Amendment of Schedule – I.	<p>6. In Schedule – I to the principal Act,—</p> <p>(i) in the proviso under Explanation-I, for the expression “house tax”, the expression “property tax” shall be substituted ;</p> <p>(ii) in Explanation-II and the second proviso thereunder, for the expression “house tax”, the expression “property tax” shall be substituted.</p>	

STATEMENT OF OBJECTS AND REASONS.

The sixth State Finance Commission has recommended to change the nomenclature of 'house tax' levied under the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) as 'property tax' for the reason that the term 'house tax' gives a wrong impression that only houses are liable to be taxed and not other categories of buildings. In view of the above, the Government have decided to change the nomenclature of the 'house tax' as 'property tax' and to amend sections 171, 172, 177, 188 and Schedule-I of the Tamil Nadu Panchayats Act, 1994 (Tamil Nadu Act 21 of 1994) suitably.

2. The Bill seeks to give effect to the above decision.

I. PERIYASAMY,
Minister for Rural Development.

Secretariat,
Chennai-600 009,
14th February 2024.

K. SRINIVASAN,
Principal Secretary.

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the Tamil Nadu on 14th February 2024 is published together with Statement of Objects and Reasons for general information:—

L.A Bill No. 2 of 2024

**A Bill to repeal the Tamil Nadu Puratchi Thalaivi
Dr. J Jayalithaa Memorial Foundation Act, 2020.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy- fifth Year of the Republic of India as follows:-

1. This Act may be called the Tamil Nadu Puratchi Thalaivi Dr. J Jayalithaa Memorial Foundation (Repeal) Act, 2024. Short title

Tamil Nadu
Act 32 of 2020

2. The Tamil Nadu Puratchi Thalaivi Dr.J Jayalithaa Memorial Foundation Act, 2020 is hereby repealed.

Repeal of
Tamil Nadu
Act 32 of 2020.

STATEMENT OF OBJECTS AND REASONS

The Tamil Nadu Puratchi Thalaivi Dr. J Jayalalithaa Memorial Foundation Act,2020 (Tamil Nadu Act 32 of 2020) has been enacted for the establishment of a foundation for making long-term arrangements for the conversion of 'Veda Nilayam', the residence of former Chief Minister of Tamil Nadu Dr. J Jayalalithaa (late) at Poes Garden, Chennai into a Memorial, for upkeep and management thereof. The High Court of Madras in its order dated 24.11.2021 in W.P.Nos.9285 and 10135 of 2020 and W.P.No.1708 of 2021, quashed the proceedings under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013), in which the aforesaid land and building were acquired and ordered that the keys of 'Veda Nilayam' be handed over to the writ petitioners and legal heirs of the late Chief Minister. Accordingly, keys of the said building have been handed over to the writ petitioners, as ordered by the High Court. Thus, the purpose for which the aforesaid Tamil Nadu Act 32 of 2020 has been enacted no longer exists and the Act has, therefore, become obsolete. The Government have therefore, decided to repeal the said Tamil Nadu Act 32 of 2020.

2. The Bill seeks to give effect to the above decision.

M.P. SAMINATHAN,
*Minister for Tamil Development,
Information and Publicity.*

Secretariat,
Chennai-600 009,
14th February 2024.

K. SRINIVASAN,
Principal Secretary.