AN ACT

To enact R.S. 47:337.14.1, relative to reporting requirements for certain local tax collectors; to require the legislative auditor and the Louisiana Uniform Local Sales Tax Board to develop uniform reporting requirements for collectors compensated on the basis of cost of collection; to provide for minimum reporting requirements; to provide for the due date of required reports; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.14.1 is hereby enacted to read as follows:

§337.14.1. Uniform reporting for collectors

A. The legislative auditor and the Louisiana Uniform Local Sales Tax Board shall, by generally accepted auditing standards, develop a uniform format for audit reports for all entities that serve as the single sales and use tax collector for all taxing authorities within a parish that are compensated based on the cost of collection, that requires the reporting of information to provide a more complete and accurate understanding of how local sales and use taxes are collected and disbursed to local taxing authorities and the actual cost of collecting local sales and use taxes by collectors.
B. The legislative auditor and the Louisiana Uniform Local Sales Tax

Board shall require that such uniform audit reports for the collectors described

in Subsection A of this Section include, at a minimum:

1. The amounts of all tax, interest, penalties, and fees collected during

the preceding year on behalf of all local taxing authorities by the collector.

2. The total amount retained by the collector.

3. The salary and benefits of all employees of the collector.

4. Total payments made to all parties with whom the collector contracts

to assist with collection.

5. The amounts disbursed to each local taxing authority.

C. The legislative auditor, jointly with the Louisiana Uniform Local Sales

Tax Board, shall develop, supervise, and require the use of uniform,

standardized, and consistent terminology for use in reporting in order to

provide for clarity.

D. Notwithstanding any provision of law to the contrary, collectors

described in Subsection A of this Section shall commence to use the uniform

audit reports developed by the legislative auditor by the end of Calendar Year

2023 for collectors operating on a calendar year schedule, or the end of Fiscal

Year 2023-2024 for collectors operating on a fiscal year schedule. The reporting

schedules shall be submitted to the legislative auditor within sixty days after the

close of the collector's fiscal year.

E. The legislative auditor shall review the reporting schedules on an

annual basis and shall revise the reporting schedules, jointly with the Louisiana

Uniform Local Sales Tax Board, as determined to be necessary.

The original instrument and the following digest, which constitutes no part

of the legislative instrument, were prepared by Leonore Heavey.
Proposed law requires the legislative auditor and the Louisiana Uniform Local Sales Tax Board to develop a uniform reporting format for all collectors that are compensated based on the cost of collection in order to determine the actual cost of collecting local sales and use taxes.

Proposed law provides minimum informational requirements for the uniform audit reports:

1. The amounts of all tax, interest, penalties, and fees collected during the preceding year.
2. The total amount retained by the collector.
3. The salary and benefits of all employees of the collector.
4. Total payments made to all parties with whom the collector contracts to assist with collection.
5. The amounts disbursed to each local taxing authority.

Proposed law requires the legislative auditor and the Louisiana Uniform Local Sales Tax Board to develop reporting schedules with standardized and uniform reporting requirements.

Proposed law requires reporting to begin at the end of 2023 for collectors that operate on a calendar year basis or at the end of fiscal year 2023-24 for those collectors operating on a fiscal year basis.

Proposed law requires the reports to be submitted to the legislative auditor within 60 days of the close of the collector's fiscal year.

Proposed law requires the legislative auditor and the Louisiana Uniform Local Sales Tax Board to review the reports annually and revise the reporting schedules as needed.

Effective August 1, 2022.

(Adds R.S. 47:337.14.1)