

SENATE COMMITTEE AMENDMENTS

2022 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 95 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, at the end of line 2, insert "47:337.26(D)(1)(f) and "

3 AMENDMENT NO. 2

4 On page 1, line 3, delete "47:337.102(C)(10) and (D)(4)" and insert "337.102(C)(10)"

5 AMENDMENT NO. 3

6 On page 1, line 10, delete "R.S. 47:337.102(C)(10) and (D)(4)" and insert "R.S.
7 47:337.26(D)(1)(f) and 337.102(C)(10)"

8 AMENDMENT NO. 4

9 On page 1, between lines 10 and 11, insert:

10 "§337.26. Contracts for purposes relating to collection of sales and use taxes

11 * * *

12 D.(1) Prior to initiating an examination or audit of a taxpayer, the local
13 collector shall provide notice of the intent to audit which shall be sent by certified
14 mail to the taxpayer at the taxpayer's last known address. Such notice shall:

15 * * *

16 **(f) Beginning July 1, 2023, the notice shall advise the taxpayer that the**
17 **taxpayer may request a multi-parish audit pursuant to R.S. 47:337.102.**

18 * * *

19 AMENDMENT NO. 5

20 On page 2, line 27, after "taxpayer" delete the remainder of the line and insert:

21 **"that:**

22 **(i) Has a location"**

23 AMENDMENT NO. 6

24 On page 2, line 29, after "parishes." insert:

25 **"(ii) Is not a recipient of a jeopardy assessment issued by any**
26 **collector.**

27 **(iii) Is not engaged in a current audit by a collector for which a**
28 **notice of intent to assess was issued prior to July 1, 2022.**

29 **(iv) Agrees to promptly sign all necessary agreements to suspend**
30 **prescription.**

31 **(v) Is not involved in any litigation with any collector."**

32 AMENDMENT NO. 7

33 On page 3, line 2, before "A taxpayer" insert "(b)(i)"

34 AMENDMENT NO. 8

35 On page 3, line 3, after "notice of" delete the remainder of the line and insert "examination"

1 AMENDMENT NO. 9

2 On page 3, line 4, change "**any**" to "**all**"

3 AMENDMENT NO. 10

4 On page 3, line 4, after "**taxpayer**" delete the remainder of the line and delete line 5 and
5 insert "**engaged in taxable transactions during the audit period.**"

6 AMENDMENT NO. 11

7 On page 3, line 6, change "**(b)(i)**" to "**(ii)**" and between "**taxpayer**" and "**identify**" insert "**to**"

8 AMENDMENT NO. 12

9 On page 3, line 7, after "**taxes**" insert "**or obligated to pay sales and use taxes**"

10 AMENDMENT NO. 13

11 On page 3, line 9, change "**fifteen**" to "**thirty**"

12 AMENDMENT NO. 14

13 On page 3, line 11, change "**(ii)**" to "**(iii)**"

14 AMENDMENT NO. 15

15 On page 3, line 12, after "**taxpayer**" delete the remainder of the line and delete line 13 and
16 insert "**until after the completion of the multi-parish audit. This**"

17 AMENDMENT NO. 16

18 On page 3, line 17, after "**audit.**" delete the remainder of the line and insert:

19 **"Nothing in this Subsection shall prevent a local collector from**
20 **furnishing auditors at its own expense to assist the board's auditors in**
21 **conducting the multi-parish audit. All auditors participating in the**
22 **multi-parish audit shall be bound by R.S."**

23 AMENDMENT NO. 17

24 On page 3, line 18, after "**protocols**" delete "**in rules promulgated**" and insert "**required**"

25 AMENDMENT NO. 18

26 On page 3, at the beginning of line 23, change "**with**" to "**within**"

27 AMENDMENT NO. 19

28 On page 3, between lines 26 and 27, insert:

29 **"(iii) The board shall notify any parish that opted out of the multi-parish**
30 **audit that the audit has been completed within thirty days of the completion of**
31 **the audit."**

32 AMENDMENT NO. 20

33 On page 4, line 1, after "**board**" delete "**may provide by rule for**" and insert "**shall**
34 **develop**"

1 AMENDMENT NO. 21

2 On page 4, line 4, after "(3)" delete "**On or before**" and insert "**Beginning**" and after
3 "**report**" insert "**annually**"

4 AMENDMENT NO. 22

5 On page 4, line 7, after "**requested**" insert "**by taxpayers**"

6 AMENDMENT NO. 23

7 On page 4, delete line 9 and insert "**and**"

8 AMENDMENT NO. 24

9 On page 4, at the end of line 13 insert:

10 **"The report prepared and provided pursuant to this Paragraph shall not**
11 **violate any individual taxpayer's confidential information under R.S.**
12 **47:1508."**

13 AMENDMENT NO. 25

14 On page 4, delete line 14

15 AMENDMENT NO. 26

16 On page 5, delete lines 3 through 12