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 schedules 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
reporting schedule 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 the uniform reporting schedule 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 the reporting schedule 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
reporting schedule 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 as part of the
legislative auditor's annual audit of the collector.

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.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____________