

2016 Regular Session

HOUSE BILL NO. 978

BY REPRESENTATIVE DANAHAHAY

1 AN ACT

2 To amend and reenact R.S. 47:302(K)(7)(b) and (W)(1), (2), and (4) as enacted by Act No.  
3 22 of the 2016 First Extraordinary Session of the Legislature, 351, 1403(C),  
4 1418(4)(b) and (7)(d), 1431(A), 1432(B), and 1484(A), and Section 2 of Act No. 198  
5 of the 2014 Regular Session of the Legislature and to enact R.S. 47:351.1, 1418(4)(c)  
6 and (7)(e), 1435(D), 1437(C), and 1484(C), relative to state and local taxes; to  
7 provide with respect to the enforcement and adjudication of certain taxes; to provide  
8 for the disposition of certain taxes, penalties, and interest; to provide with respect to  
9 disputes concerning certain taxes and other claims against the state; to provide with  
10 respect to legal challenges concerning constitutionality; to authorize refunds of  
11 certain occupational license taxes; to authorize the transfer of cases; to require  
12 interagency transfers between certain state agencies; to authorize an offset against  
13 certain tax liabilities to satisfy certain claims against the state; to provide for  
14 applicability; to provide for effectiveness; and to provide for related matters.

15 Be it enacted by the Legislature of Louisiana:

16 Section 1. R.S. 47:302(K)(7)(b) and (W)(1), (2), and (4) as enacted by Act No. 22  
17 of the 2016 First Extraordinary Session of the Legislature, 351, 1403(C), 1418(4)(b) and  
18 (7)(d), 1431(A), 1432(B), and 1484(A) are hereby amended and reenacted and R.S.  
19 47:351.1, 1418(4)(c) and (7)(e), 1435(D), 1437(C), and 1484(C) are hereby enacted to read  
20 as follows:

21 §302. Imposition of tax

22 \* \* \*

1 K. An additional tax shall be levied as follows:

2 \* \* \*

3 (7)

4 \* \* \*

5 (b) The amount specified in Item (a)(i) Subparagraph (a) of this Paragraph  
6 as transferred to the Department of State Civil Service, Board of Tax Appeals, shall  
7 be increased by fifty-five thousand dollars on July 1, 2015, by thirty-two thousand  
8 dollars on July 1, 2016, and by five thousand dollars on the first day of each of the  
9 two subsequent fiscal years ~~when the amount distributed pursuant to this Subsection~~  
10 ~~in the fiscal year immediately preceding that date actually exceeds the amount~~  
11 ~~distributed in Fiscal Year 2013-2014~~. The amounts specified in Subparagraphs (a)  
12 and (b) of this Paragraph shall be transferred by the secretary within the first thirty  
13 days of each fiscal year and the Department of State Civil Service, Board of Tax  
14 Appeals, may retain all funds which are transferred as directed in Subparagraphs (a)  
15 and (b) of this Paragraph.

16 \* \* \*

17 W.(1) Nothing in ~~this Subsection~~ Subsection K of this Section shall prohibit  
18 a taxpayer from electing to separately file with the applicable parish sales and use  
19 tax collector or central collection commission a use tax return and to remit the  
20 correct and full amount of use tax due pursuant to the provisions of all applicable  
21 local ordinances, hereinafter referred to as "paid local use tax return".

22 (2) If a dealer has withheld and remitted tax for a specific purchase pursuant  
23 to the provisions of ~~this Subsection~~ Subsection K of this Section from a taxpayer  
24 who subsequently files a paid use local tax return, the taxpayer may file an annual  
25 use tax refund request with the secretary, hereinafter referred to as "refund request".

26 \* \* \*

27 (4) The secretary shall pay any refund due pursuant to this ~~Subparagraph~~  
28 Subsection from current collections of any tax levied pursuant to Subsection K of  
29 this Section.

30 \* \* \*



1 A vacancy in the board shall not impair the powers nor affect the duties of the board,  
 2 nor of the remaining members of the board. In the event of a vacancy or in the  
 3 absence of a board member, the chairman, or vice chairman during the absence of  
 4 the chairman, may order a case involving a state collector to be heard in accordance  
 5 with Paragraph (B)(2) of this Section, and the hearing judge shall render the  
 6 judgment of the board.

7 \* \* \*

8 §1418. Definitions

9 For purposes of this Chapter, except when the context requires otherwise, the  
 10 words and expressions defined in this Section shall have the following meanings:

11 \* \* \*

12 (4) "Local collector" means any of the following:

13 \* \* \*

14 (b) The individual or entity responsible for collecting occupational license  
 15 tax or occupancy tax, or other collector responsible for collecting local taxes where  
 16 an action is appealable to the board.

17 (c) The agent or successor to any of the above, including any joint  
 18 commission, authority, or other duly constituted single collection entity, created by  
 19 an agreement, when administering or collecting the taxes of any local political  
 20 subdivision within the jurisdiction of the Board of Tax Appeals.

21 \* \* \*

22 (7) "State collector" means any of the following:

23 \* \* \*

24 (d) Any other collector of state taxes or fees, or any other state agency where  
 25 an agency action is appealable to the board.

26 (e) The agent or successor of any of the foregoing offices when  
 27 administering a state tax or fee within the jurisdiction of the Board of Tax Appeals.

28 \* \* \*







1                   Section 2. The Board of Tax Appeals and the secretary of the Department  
2                   of Revenue ~~may~~ shall enter into an agreement for a fixed annual interagency transfer  
3                   to the board as payment in lieu of filing fees owed by the secretary.

4                   Section 3. The provisions of this Act amending R.S. 47:1418, 1431, 1432, 1435, and  
5                   1437 are procedural and interpretative and shall be effective on the effective date of Act No.  
6                   640 of the 2014 Regular Session of the Legislature, except that in any pending case, the  
7                   provisions of this Act enacting R.S. 47:1432(B)(2)(b) shall be applicable only to those  
8                   pleadings filed by, or due from, a party after the effective date of this Act.

9                   Section 4. Upon the joint motion of all parties, a district court may transfer to the  
10                  Board of Tax Appeals for adjudication any matter pending before the court concerning  
11                  disputes of state or local taxes or fees.

12                  Section 5. This Act shall become effective upon signature by the governor or, if not  
13                  signed by the governor, upon expiration of the time for bills to become law without signature  
14                  by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
15                  vetoed by the governor and subsequently approved by the legislature, this Act shall become  
16                  effective on the day following such approval.

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_