

2016 Regular Session

HOUSE BILL NO. 1060

BY REPRESENTATIVE STOKES

1 AN ACT

2 To amend and reenact R.S. 47:301.2(F) and (G) and to enact R.S. 47:301.2(H), relative to
3 the Sales Tax Streamlining and Modernization Commission; to establish and provide
4 with respect to a subcommittee for the development of recommendations for a policy
5 for coordinated multi-parish audits; to provide with respect to sunset of the
6 commission; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301.2(F) and (G) are hereby amended and reenacted and R.S.
9 47:301.2(H) is hereby enacted to read as follows:

10 §301.2. Sales Tax Streamlining and Modernization Commission

11 * * *

12 F. There shall be a subcommittee established for the development of
13 recommendations to be presented to the commission concerning potential policy
14 changes regarding coordinated multi-parish sales and use tax audits. The
15 subcommittee shall be composed of the commission members representing the
16 Police Jury Association of Louisiana, the Louisiana Municipal Association, the
17 Louisiana School Boards Association, the Louisiana Association of Tax
18 Administrators, the Louisiana Sheriffs Association, the Louisiana Multi-parish Tax
19 Commission, the Department of Revenue, and the Louisiana Legislative Auditor.
20 The members of the subcommittee shall elect a chairman as approved by a majority
21 of the members of the subcommittee. The subcommittee's report shall be presented
22 to the commission by January 15, 2017.

1 G. Reports and Recommendations. The commission shall review any reports
 2 of the research groups and subcommittees, and after having conducted its
 3 comprehensive review, shall prepare a report of its recommendations for any revision
 4 of current practices, administrative procedure, statutory law, and Louisiana
 5 constitution. A recommendation concerning the collection or administration of local
 6 sales and use taxes shall require approval of three-quarters of the members of the
 7 commission. The commission's interim report shall be submitted to the governor, the
 8 president of the Senate, and the speaker of the House of Representatives no later than
 9 January 15, 2016. The final report shall be prepared as determined by the
 10 commission.

11 ~~G.~~ H. Sunset. The commission shall terminate on June 30, 2017, but if
 12 approved by a two-thirds vote of the membership prior to June 30, 2017, the
 13 commission may continue its work through June 30, 2018.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____