

2017 Regular Session

HOUSE BILL NO. 109

BY REPRESENTATIVE DEVILLIER

TAX/SALES-USE, LOCAL: Provides relative to the St. Landry Parish central collection commission for sales and use taxes

1 AN ACT

2 To amend and reenact R.S. 47:337.14(E), relative to the central sales tax collection  
3 commission of St. Landry Parish; to provide relative to the membership of the  
4 commission; and to provide for related matters.

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:337.14(E) is hereby amended and reenacted to read as follows:

10 §337.14. Central collection commission

11 \* \* \*

12 E. Notwithstanding any other provision of this Section to the contrary, the  
13 central collection commission of the parish of St. Landry shall be composed of nine  
14 members selected as follows:

15 (1) The parish school board shall select ~~two representatives~~ one  
16 representative.

17 (2) The solid waste commission shall select ~~two representatives~~ one  
18 representative.

19 (3) The city of Opelousas shall select ~~two representatives~~ one representative.

20 (4) The city of Eunice shall select one representative.

1           (5) Two at-large members shall be selected to the commission by the  
2           St. Landry Parish Municipal Association.

3           (6) The parish governing authority shall select one representative.

4           (7) The parish sheriff shall select one representative.

5           (8) The St. Landry Economic and Industrial Development District shall  
6           select one representative.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 109 Engrossed

2017 Regular Session

DeVillier

**Abstract:** Provides relative to the central sales tax collection commission of St. Landry Parish.

Present law provides relative to the levying of sales and use taxes by taxing authorities. Provides that sales and use taxes levied within a parish shall be collected by a central collection commission in those parishes where a single collector of sales and use taxes has not been established by July 1, 1992. Provides that the parish central collection commission shall consist of one representative from each political subdivision within the parish which levies a sales and use tax.

Present law provides for an exception regarding the central collection commission of St. Landry Parish. Provides that the commission shall be composed of nine members.

Proposed law modifies provisions for selection of St. Landry Parish commission members as follows:

- (1) Reduces from two to one the number of members selected by the school board, the solid waste commission, and the city of Opelousas.
- (2) Provides for the selection of one member each by the parish governing authority, the sheriff, and the St. Landry Economic and Industrial Development District.

Proposed law retains present law providing for the selection of one member by the city of Eunice and two members by the St. Landry Parish Municipal Assoc.

(Amends R.S. 47:337.14(E))