

2020 Regular Session

HOUSE BILL NO. 202

BY REPRESENTATIVE HORTON

REVENUE DEPARTMENT: Provides that the reports, studies, and recommended publications of the Louisiana Tax Institute shall be distributed by the Department of Revenue rather than the Department of State

1 AN ACT

2 To amend and reenact R.S. 47:1525(E), relative to the Louisiana Tax Institute; to provide
3 that the reports, studies, and recommended publications of the Louisiana Tax
4 Institute are distributed through the Department of Revenue instead of the
5 Department of State; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1525(E) is hereby amended and reenacted to read as follows:

8 §1525. Louisiana Tax Institute; membership, terms, and duties and powers

9 * * *

10 E. The Institute, in submitting reports to the legislature, shall act solely in an
11 advisory capacity. Its reports, studies, and recommended publications shall be
12 ~~printed and shall be distributed through the secretary of state in the same manner as~~
13 ~~acts of the legislature~~ Department of Revenue.

14 Section 2. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

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)]

HB 202 Original

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Horton

Abstract: Provides that the reports, studies, and recommended publications of the La. Tax Institute are distributed through the Dept. of Revenue instead of the Dept. of State.

Present law establishes within the Dept. of Revenue the La. Tax Institute to serve as the official advisory tax law revision and tax law reform agency of the state. Provides for the membership, duties, and authority of the institute.

Proposed law retains present law.

Present law requires the reports, studies, and recommended publications of the institute to be printed and distributed in the same manner as acts of the legislature.

Proposed law deletes present law.

Present law provides that the reports, studies, and recommended publications of the institute be distributed through the secretary of state.

Proposed law provides instead that the reports, studies, and recommended publications of the institute be distributed through the Dept. of Revenue.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1525(E))