
DIGEST

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HB 429 Original

2020 Regular Session

Magee

Abstract: Authorizes dealers to remit local sales and use tax to local sales and use tax collectors through a commission for remote sellers.

Present constitution provides that the legislature shall prohibit any process to restrain the collection of any tax.

Present constitution provides that the legislature, by local law enacted by 2/3 of the legislature, may establish an alternate method of providing for a single collector or a central collection commission in each parish.

Present constitution provides that local sales and use tax is to be collected by a local single collector or central collections commission.

Proposed constitutional amendment retains present constitution but allows dealers owing local sales and use taxes to remit the taxes owed to local sales and use tax collectors through a commission for remote sellers.

Proposed constitutional amendment defines a "commission for remote sellers" as a commission established by law within the Department of Revenue or its successor for the purpose of administration and collection of sales and use tax imposed by the state and political subdivisions with respect to remote sales.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2020.

(Adds Const. Art. VII, § 3(C))