
DIGEST

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HB 14 Original

2020 First Extraordinary Session

Schexnayder

Abstract: Authorizes the legislature to provide by law for the centralized collection of sales and use taxes levied in La.

Present constitution authorizes the governing authority of any local governmental subdivision or school board to levy and collect taxes on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law, if approved by a majority of the electors voting thereon in an election held for that purpose.

Present constitution authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature.

Present constitution requires all political subdivisions which levy sales and use taxes within a parish to agree among themselves to provide for the collection of their taxes by a single collector or a central collection commission.

Proposed constitutional amendment changes present constitution by removing the authority of a local governmental subdivision to collect sales and use taxes it levies, and instead authorizes the legislature to provide by law for the centralized collection of sales and use taxes levied within the state.

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

(Amends Art. VI, §29(A); Adds Art. VII, §3(C))