

2021 Regular Session

HOUSE BILL NO. 562

BY REPRESENTATIVE BOURRIAQUE

1 AN ACT

2 To amend and reenact R.S. 47:302(K)(7)(b), 337.102(B)(3) and (5), (I)(1) and (3), and (K),  
3 and 340(A) and (E)(5), 1402(E)(1) and (2), 1404, 1406, 1418(7)(d), and 1483(C), to  
4 enact R.S. 47:337.102(C)(10), 338.223, 1408(D)(3), and 1483(A)(2) and (3), and to  
5 repeal R.S. 47:340(I), relative to the administration and adjudication of state and  
6 local sales and use taxes; to provide relative to tax administration; to provide for the  
7 dedication of local funds to the Board of Tax Appeals; to provide for protective  
8 orders and confidentiality of taxpayer information; to provide relative to the  
9 membership of the Louisiana Uniform Local Sales Tax Board; to provide for the  
10 selection of officers of the Louisiana Uniform Local Sales Tax Board; to provide for  
11 the funding of the Louisiana Uniform Local Sales Tax Board; to provide for a  
12 strategic plan for the Louisiana Uniform Local Sales Tax Board; to provide for  
13 dedications related to the Louisiana Sales and Use Tax Commission for Remote  
14 Sellers; to provide for agreements relative to funding for the Louisiana Sales and Use  
15 Tax Commission for Remote Sellers; to provide for membership and qualifications  
16 of the Board of Tax Appeals; to provide for employees of the Board of Tax Appeals;  
17 to provide for certain Board of Tax Appeals employee salaries; to provide for  
18 expenditures for the Board of Tax Appeals; to provide for definitions; to provide for  
19 the collection of occupancy taxes; to provide for the payment of Board of Tax  
20 Appeals judgments; to provide for certain requirements and limitations; and to  
21 provide for related matters.

22 Be it enacted by the Legislature of Louisiana:

23 Section 1. R.S. 47:302(K)(7)(b), 337.102(B)(3) and (5), (I)(1) and (3), and (K),  
24 340(A) and (E)(5), 1402(E)(1) and (2), 1404, 1406, 1418(7)(d), and 1483(C) are hereby

1 amended and reenacted and R.S. 47:337.102(C)(10), 338.223, 1408(D)(3), and 1483(A)(2)  
2 and (3) are hereby enacted to read as follows:

3 §302. Imposition of tax

4 \* \* \*

5 K. An additional tax shall be levied as follows:

6 \* \* \*

7 (7)

8 \* \* \*

9 (b) The amount specified in Item (a)(i) of this Paragraph as transferred to the  
10 Department of State Civil Service, Board of Tax Appeals, shall be increased by fifty-  
11 five thousand dollars on July 1, 2015, by thirty-two thousand dollars on July 1, 2016,  
12 and by ~~five~~ twelve thousand dollars on the first day of each of the subsequent fiscal  
13 years. The amounts specified in this Subparagraph and Subparagraph (a) of this  
14 Paragraph shall be transferred by the secretary within the first thirty days of each  
15 fiscal year and the Department of State Civil Service, Board of Tax Appeals, may  
16 retain all funds that are transferred as directed in this Subparagraph and  
17 Subparagraph (b) of this Paragraph.

18 \* \* \*

19 §337.102. Louisiana Uniform Local Sales Tax Board; creation; membership;  
20 powers and duties

21 \* \* \*

22 B. Board membership and organization.

23 \* \* \*

24 (3) ~~The board member appointments provided for in Subparagraphs (B)(1)(e)~~  
25 ~~through (h) of this Section shall be made no later than August 31, 2017.~~ Employees,  
26 legal counsel, and vendors of a single parish collector's office shall not be eligible  
27 for appointment to the board. Members appointed to the board pursuant to  
28 Subparagraphs (B)(1)(e) through (h) of this Section shall serve at the pleasure of the  
29 respective appointing authority. The appointing authorities shall coordinate their  
30 appointments to the board in order that the board's membership is representative of

1 the diverse regions of the state and to ensure that no two members represent a single  
2 parish.

3 \* \* \*

4 (5) The board ~~shall hold its organizational meeting no later than October 15,~~  
5 ~~2017, at which time it shall elect a chairman, vice chairman, and such other officers~~  
6 ~~as determined necessary at the first meeting by the board.~~

7 \* \* \*

8 C.

9 \* \* \*

10 (10) Hold an executive session pursuant to R.S. 47:16 for any of the reasons  
11 contained in R.S. 47:17 and for the discussion of policy advice, private letter rulings,  
12 or other matters potentially involving confidential taxpayer information. The records  
13 and files of the board held for the purpose of enforcement of the tax laws shall be  
14 deemed to be the files and records of a political subdivision of the state subject to the  
15 provisions of R.S. 47:1508 in the same manner as any other political subdivision  
16 enforcing tax laws related to sales and use taxes.

17 \* \* \*

18 I. Funding. (1) The board shall be funded through a dedication of a  
19 percentage of the total statewide collections of local sales and use tax on motor  
20 vehicles, as provided for in an agreement with local collectors and in accordance  
21 with the limitations provided in this Paragraph and the budgetary policy as provided  
22 in Paragraph (2) of this Subsection. Monies shall be payable monthly from the  
23 current collections of the tax. The dedication shall be considered a cost of collection  
24 and shall be deducted by the state and disbursed to the board prior to distribution of  
25 tax collections to local taxing authorities. The dedication shall be in addition to any  
26 fee imposed by the office of motor vehicles for the collection of the local sales and  
27 use tax on motor vehicles. The amount to be disbursed to the board in any fiscal year  
28 after Fiscal Year 2018-2019 shall not, under any circumstances and notwithstanding  
29 any budget adopted by the board, exceed ~~the following:~~









1 (7) "State collector" means any of the following:

2 \* \* \*

3 (d) Any other collector of state taxes or fees, or any other state agency where  
4 an agency action is appealable to the board or is related to state taxes or fees,  
5 including related contracts.

6 \* \* \*

7 §1483. Payment of approved claims

8 A.

9 \* \* \*

10 (2) If the board approves a claim for an amount less than the amount claimed  
11 by the claimant, the board shall submit the new amount to the claimant.

12 (a) If the claimant accepts the new amount, the claim shall be approved as  
13 a judgment pursuant to the provisions of Paragraph (1) of this Subsection.

14 (b) If the claimant does not accept the new amount, the claim shall be  
15 denied.

16 (c) Any denied claim shall be subject to the provisions provided for in R.S.  
17 47:1486. No other cause of action shall be maintained before the board or any court  
18 for a claim that has been approved and has been paid pursuant to the provisions of  
19 this Part.

20 (3)(a) Any amount agreed upon by both parties in a stipulated or consent  
21 judgment shall be submitted to the board pursuant to Paragraph (1) of this  
22 Subsection. The board may at its sole discretion issue an amended judgment  
23 pursuant to this Section when required to correct an error or upon joint application  
24 of both parties.

25 (b) Any stipulated or consent judgment submitted jointly by the claimant or  
26 counsel of the claimant and counsel appointed to represent the state of Louisiana not  
27 exceeding one hundred thousand dollars shall be paid in the same manner as  
28 provided for in Paragraph (B)(1) of this Section during the forty-five day period after  
29 the last day of the fiscal year, to the extent funds are available after payment of all

