

**ACT No. 131**

2021 Regular Session

HOUSE BILL NO. 199

BY REPRESENTATIVES SCHEXNAYDER, BAGLEY, BISHOP, BRYANT, BUTLER, CARRIER, COUSSAN, DAVIS, DEVILLIER, ECHOLS, EDMONDS, FARNUM, FREEMAN, GADBERRY, GLOVER, GOUDEAU, GREEN, HARRIS, HILFERTY, HORTON, MIKE JOHNSON, TRAVIS JOHNSON, KERNER, LARVADAIN, MARCELLE, MCKNIGHT, MCMAHEN, MOORE, NELSON, NEWELL, ORGERON, PIERRE, PRESSLY, ROMERO, SELDERS, ST. BLANC, STAGNI, THOMAS, VILLIO, WHEAT, WHITE, AND WRIGHT AND SENATORS ABRAHAM, ALLAIN, BERNARD, BOUDREAUX, BOUIE, CATHEY, CONNICK, HEWITT, JOHNS, LUNEAU, MCMATH, MILLIGAN, FRED MILLS, ROBERT MILLS, MIZELL, MORRIS, REESE, SMITH, AND WOMACK

A JOINT RESOLUTION

Proposing to add Article VII, Section 3.1 of the Constitution of Louisiana, relative to sales and use tax collection; to create the State and Local Streamlined Sales and Use Tax Commission; to authorize the legislature to provide by law for the streamlined electronic collection of sales and use taxes; to provide for commission membership; to provide for commission duties and responsibilities; to provide for commission officers; to provide for the administration of sales and use taxes; to provide for the transfer of powers, duties, functions, and responsibilities of the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board; to provide for funding; to provide for submission of the proposed amendment to the electors; to provide for effectiveness; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 3.1 of the Constitution of Louisiana, to read as follows:

§3.1. State and Local Streamlined Sales and Use Tax Commission

Section 3.1.(A) The State and Local Streamlined Sales and Use Tax

Commission, hereinafter referred to in this Section as the "commission", is hereby

1           created as a statewide political subdivision. The duties and obligations of the  
2           commission shall be determined by law.

3           (B)(1) The membership of the commission shall be comprised of eight  
4           members, each of whom shall be subject to Senate confirmation, as follows:

5           (a) One member appointed by the Louisiana School Boards Association or  
6           its successor.

7           (b) One member appointed by the Louisiana Municipal Association or its  
8           successor.

9           (c) One member appointed by the Police Jury Association of Louisiana or  
10          its successor.

11          (d) One member appointed by the Louisiana Sheriffs' Association or its  
12          successor.

13          (e) The secretary of the Department of Revenue, or a designee of the  
14          secretary.

15          (f) One member appointed by the governor.

16          (g) One member appointed by the speaker of the House of Representatives.

17          (h) One member appointed by the president of the Senate.

18          (2) The initial members of the commission shall be appointed at the first  
19          meeting.

20          (3) The commission shall have a chairman and vice-chairman and such other  
21          officers as the commission deems necessary. The initial chairman of the commission  
22          shall be elected by commission members at the first meeting and shall be a member  
23          appointed pursuant to Subsubparagraphs (1)(a) through (d) of this Paragraph. The  
24          initial vice-chairman shall be elected by commission members at the first meeting  
25          and shall be a member appointed pursuant to Subsubparagraphs (1)(e) through (h)  
26          of this Paragraph. Thereafter, on the anniversary of the initial election of the  
27          chairman and vice-chairman, the commission shall elect as chairman a member  
28          appointed pursuant to Subsubparagraphs (1)(e) through (h) of this Paragraph, and  
29          shall elect as vice-chairman a member appointed pursuant to Subsubparagraphs

1           (1)(a) through (d) of this Paragraph. The election of chairman and vice-chairman  
2           positions shall continue to rotate in this manner each year.

3           (C) The first meeting of the commission shall be called by the speaker of the  
4           House of Representatives no later than one year following the enactment of the  
5           statutory provisions as provided for in Paragraph (I) of this Section.

6           (D) The commission shall:

7           (1) Provide for the streamlined electronic filing, electronic remittance, and  
8           the collection of sales and use taxes levied within the state ensuring prompt  
9           remittance of the respective tax returns and monies received electronically by the  
10          commission to the single collector for each taxing authority and to the Department  
11          of Revenue for distribution. The tax monies received shall, at all times, be and  
12          remain the property of the respective taxing authorities or the state.

13          (2) Issue policy advice relative to sales and use taxes levied by all taxing  
14          authorities within the state.

15          (3) Develop rules, regulations, and guidance to simplify and streamline the  
16          audit process for sales and use taxpayers.

17          (E) The commission shall be funded with state and local sales and use tax  
18          revenues collected and deemed by the commission, to be reasonable and necessary  
19          costs of the administration and collection of sales and use taxes levied by all taxing  
20          authorities within the state.

21          (F) One year following the first meeting of the commission, the Louisiana  
22          Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local  
23          Sales Tax Board shall be abolished. The powers, duties, functions, and  
24          responsibilities of the Louisiana Sales and Use Tax Commission for Remote Sellers  
25          and the Louisiana Uniform Local Sales Tax Board shall be transferred to, exercised  
26          by, and under the administration and control of the commission. When the Louisiana  
27          Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local  
28          Sales Tax Board are abolished:

1           (1) Any reference in law to the Louisiana Sales and Use Tax Commission  
 2           for Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be  
 3           deemed to apply to the commission.

4           (2) All books, papers, records, actions, and other property, heretofore  
 5           possessed, controlled, or used by the Louisiana Sales and Use Tax Commission for  
 6           Remote Sellers and the Louisiana Uniform Local Sales Tax Board are hereby  
 7           transferred to the commission.

8           (3) All employees of the Louisiana Sales and Use Tax Commission for  
 9           Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be  
 10          transferred to the commission.

11          (G) The adoption or amendment of any rule by the commission shall require  
 12          a two-thirds vote of the members of the commission and shall be in accordance with  
 13          the provisions of the Administrative Procedure Act.

14          (H) All statutory provisions enacted relative to the duties, funding, or  
 15          obligations of the commission shall require the enactment of law by a two-thirds vote  
 16          of the elected members of each house of the legislature.

17          (I)(1) Absent the enactment of statutory provisions pursuant to  
 18          Subparagraphs (D)(1) through (3) of this Section, local sales and use tax collection  
 19          shall be as provided in Article VII, Section 3(B) of this Constitution and state sales  
 20          and use tax collection and administration shall be by the Department of Revenue as  
 21          provided by law.

22          (2) Any law enacting provisions pursuant to Subparagraphs (D)(1) through  
 23          (3) of this Section shall require a two-thirds vote of the elected members of each  
 24          house of the legislature. Beginning on the effective date of such law, the provisions  
 25          of Article VII, Section 3(B) of this Constitution shall cease to be effective and shall  
 26          be inapplicable, inoperable, and of no effect for the limited purposes of the  
 27          commission's duties as set forth in Subparagraphs (D)(1) through (3) of this Section.

28          Section 2. Be it further resolved that this proposed amendment shall be submitted  
 29          to the electors of the state of Louisiana at the statewide election to be held on October 9,  
 30          2021. If the Act which originated as Senate Bill No. 149 of this 2021 Regular Session of the

1 Legislature does not become effective and no statewide election is held on October 9, 2021,  
2 this proposed amendment shall be submitted to the electors of the state of Louisiana at the  
3 statewide election to be held on November 8, 2022.

4 Section 3. Be it further resolved that on the official ballot to be used at the election,  
5 there shall be printed a proposition, upon which the electors of the state shall be permitted  
6 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
7 follows:

8 Do you support an amendment to authorize the legislature to provide for the  
9 streamlined electronic filing, electronic remittance, and the collection of sales  
10 and use taxes levied within the state by the State and Local Streamlined Sales  
11 and Use Tax Commission and to provide for the funding, duties, and  
12 responsibilities of the commission? (Adds Article VII, Section 3.1)

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_