
SENATE FLOOR AMENDMENTS

2022 Regular Session

Amendments proposed by Senator Allain to Reengrossed Senate Bill No. 235 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, line 16, delete "**no later than January 1, 2024,**"

3 AMENDMENT NO. 2

4 On page 3, delete lines 14 through 21, and insert:

5 **"C. (1) Notwithstanding the provisions of Subsection A of this**
 6 **Section, the commission shall not begin development of the single**
 7 **electronic return and the implementation of the other duties set forth in**
 8 **Subsection A of this Section until either a local collector or the**
 9 **Department of Revenue executes a contract pursuant to this Section with**
 10 **the commission. Once a contract is executed, the single electronic return**
 11 **shall be available to taxpayers on the first day of the second calendar**
 12 **quarter after the contract is executed.**

13 **(2) If the commission certifies at a joint meeting of the Senate**
 14 **Committee on Revenue and Fiscal Affairs and the House Committee on**
 15 **Ways and Means that the commission has insufficient funds available**
 16 **from R.S. 47:340(E)(3) to meet the deadline set forth in Paragraph (1)**
 17 **of this Subsection for the development, the commission may request an**
 18 **extension of the deadline from the committees until funds are available**
 19 **either through R.S. 47:340(E)(3) or an appropriation."**

20 AMENDMENT NO. 3

21 On page 6, between lines 28 and 29, insert:

22 "Section 3. On or before January 31, 2023, the Department of
 23 Revenue, the Louisiana Uniform Local Sales Tax Board, and the Louisiana
 24 Sales and Use Tax Commission for Remote Sellers shall jointly submit an
 25 informational report on the benefits, challenges, savings, and costs associated
 26 with the development, implementation, and maintenance of a combined state
 27 and local sales and use tax return for remote and nonremote sales and the
 28 designation of a centralized processor of state and local sales tax returns and
 29 remittances. The report shall include information on best practices from other
 30 states in which a single entity receives and remits revenues directly to all
 31 taxing authorities in the state and information on the feasibility of remitting
 32 local sales and use taxes daily as received from dealers to the local sales tax
 33 collectors. The report shall be submitted to the Senate Committee on
 34 Revenue and Fiscal Affairs and the House Committee on Ways and Means.
 35 Following publication of the report, interested stakeholders shall be invited
 36 to provide written comments within forty-five days of publication which
 37 shall be added as an appendix to the report and submitted to the committees."

38 AMENDMENT NO. 4

39 On page 6, line 29, change "Section 3." to "Section 4."