

necessary expense of the commission.

Proposed law removes the requirement that the board provide any deficit funding for the Local Tax Division.

Present law provides for the powers and duties of the commission with respect to remote sales and remote sellers.

Proposed law retains the commission's present law powers and duties and extends them to nonremote sales that the commission is authorized under proposed law by contract to collect.

Present law provides for limitations on the authority of the commission with respect to sales other than remote sales.

Proposed law retains the present law limitations on nonremote sales except for those nonremote sales that the commission is authorized under proposed law by contract to collect.

Present law provides that taxes on remote sales collected by the commission shall, at all times, be and remain the property of the respective taxing authorities and deemed held in trust for taxing authorities by the commission.

Proposed law retains present law and extends the provisions to taxes collected on nonremote sales that the commission is authorized under proposed law by contract to collect.

Proposed law deletes obsolete language in present law that authorized the Law Institute to change references.

Proposed law deletes obsolete language in present law and that conditioned the authority of the commission to collect sales and use tax on the passage of a federal law authorizing states to require remote sellers and their agents to collect state and local sales and use taxes or when the United States Supreme Court overrules the physical presence requirement for a remote seller to collect and remit state and local sales and use tax.

Proposed law, on or before January 31, 2023, requires the Department of Revenue, the Louisiana Uniform Local Sales Tax Board, and the Louisiana Sales and Use Tax Commission for Remote Sellers to jointly submit an informational report on the benefits, challenges, savings, and costs associated with the development, implementation, and maintenance of a combined state and local sales and use tax return for remote and nonremote sales and the designation of a centralized processor of state and local sales tax returns and remittances. Requires that the report include information on best practices from other states in which a single entity receives and remits revenues directly to all taxing authorities in the state and information on the feasibility of remitting local sales and use taxes daily as received from dealers to the local sales tax collectors. Requires submission of the report to the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means and that after publication of the report, allows interested stakeholders to provide written comments within 45 days of publication which shall be added as an appendix to the report

and submitted to the committees.

Effective January 1, 2023.

(Amends R.S. 47:340(E)(3) and (5), (G)(1) - (5), (6) (intro para), (8), and (11), (H)(3), (12), and (13), and (I); adds R.S. 47:339.1; repeals R.S. 47:340(H)(15))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Requires the commission to develop a single electronic return for all local taxing authorities in consultation with the Uniform Local Sales Tax Board and the Dept. of Revenue by January 1, 2024.
2. Authorizes the commission to request an extension of the January 1, 2024 deadline if there is insufficient funding to carry out its new duties.
3. Removes provision that beginning January 1, 2023, agreements to collect remote sales tax under present law shall be suspended for all taxing authorities until their collector has entered into an agreement for the collection of tax on nonremote sales.
4. Removes the requirement that the Louisiana Uniform Local Sales Tax Board provide any deficit funding for the Local Tax Division of the BTA.
5. Provides for technical changes.

Committee Amendments Proposed by Senate Committee on Finance to the engrossed bill

1. Requires the commission to develop a single electronic return that includes state sales and use tax in addition to taxes collected by local taxing authorities.
2. Authorizes the Dept. of Revenue to contract with the commission for the collection of state sales and use tax on nonremote sales.
3. Removes obsolete provisions that conditioned the ability of the commission to collect sales and use tax on remote sales.
4. Provides for technical changes.

Senate Floor Amendments to reengrossed bill

1. Removes "no later than January 1, 2024" the time by which the commission is to act under proposed law.
2. Adds provisions for the commission not begin development of the single electronic return until either a local collector or the revenue department executes a contract under proposed law.
3. Add provisions for submission of a informational jointly by the Department of Revenue, the Louisiana Uniform Local Sales Tax Board, and the Louisiana Sales and Use Tax Commission for Remote Sellers.