

2024 Third Extraordinary Session

HOUSE BILL NO. 20

BY REPRESENTATIVE EMERSON

TAX/SALES & USE: Provides for the collection and administration of sales and use taxes by the Department of Revenue (Item #8)

1 AN ACT

2 To amend and reenact R.S. 47:332, relative to sales and use taxes; to provide for the  
3 administration and collection of sales and use taxes; to provide for the promulgation  
4 of rules and regulations; to provide for certain requirements; to provide for the  
5 applicability of the effectiveness of certain sales tax exemptions for a certain period  
6 of time; provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:332 is hereby amended and reenacted to read as follows:

9 §332. Collection of the tax

10 A. The provisions of Chapter 2 of Subtitle II of Title 47 of the Louisiana  
11 Revised Statutes of 1950, shall be applicable to the additional one percentum percent  
12 tax ~~herein~~ levied in this Chapter and shall be collected, ~~under such~~ pursuant to rules  
13 and regulations ~~as the~~ promulgated in accordance with the Administrative Procedure  
14 Act by the secretary of the Department of Revenue ~~shall promulgate and adopt, in~~  
15 ~~the manner now or hereafter prescribed~~ for collection of the sales tax levied and  
16 collected pursuant to ~~the provisions of said~~ Chapter 2 and shall be subject to the  
17 same definitions, exemptions, tax credits, penalties, and limitations ~~now or hereafter~~  
18 prescribed in ~~said~~ Chapter 2.

19 B. ~~Notwithstanding any other provision of law to the contrary, including but~~  
20 ~~not limited to any contrary provisions of this Section, for the period January 1, 1987~~

1 ~~through June 30, 1988, the tax exemptions provided in Chapter 2 of Subtitle II of~~  
 2 ~~Title 47 of the Louisiana Revised Statutes of 1950 shall be inapplicable, inoperable~~  
 3 ~~and of no effect on the tax imposed and levied pursuant to the provisions of R.S.~~  
 4 ~~47:331.~~

5 Section 2. This Act shall become effective upon signature by the governor or, if not  
 6 signed by the governor, upon expiration of the time for bills to become law without signature  
 7 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 8 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 9 effective on the day following such approval.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 20 Original

2024 Third Extraordinary Session

Emerson

**Abstract:** Requires rules adopted by the secretary of the Dept. of Revenue to administer sales tax collection to be promulgated in accordance with the Administrative Procedure Act.

Present law requires the provisions of present law with respect to the levy and collection of the 2% state sales tax levied pursuant to R.S. 47:302 to also apply to the additional 1% state sales tax levied pursuant to R.S. 47:331. Present law further provides for the effectiveness of sales tax exemptions as to the 1% sales tax levy from Jan. 1, 1987, through June 30, 1988.

Present law requires the secretary of the Dept. of Revenue to adopt rules and regulations to administer the collection of state sales taxes including subjecting all sales tax levies to the same definitions, exemptions, credits, penalties, and limitations.

Proposed law retains present law as to rules regarding the uniformity of collection and administration of state sales tax levies but specifies that the rules adopted by the secretary shall be in accordance with the Administrative Procedure Act. Proposed law repeals outdated provisions regarding the effectiveness of sales tax exemptions which expired in 1988 and makes other technical changes.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:332)