

Regular Session, 2013

SENATE RESOLUTION NO. 168

BY SENATOR CORTEZ

SCHOOLS. Requests the Lafayette Parish School System to issue a response to the tax dispute filed by the Acadiana District Dental Association.

A RESOLUTION

To urge and request the Lafayette Parish School System to utilize all appropriate resources at its disposal to cause the issuance of an appropriate response to protests filed by dentists on the applicability of exemptions to local sales taxes granted in state law, based on sound legal reasoning, in as expeditious a manner as possible.

WHEREAS, the Lafayette Parish School System (LPSS) has recently audited many dentists in Lafayette Parish for unpaid sales taxes, in many cases assessing local sales tax on dentist's lab bills for crowns, bridges, etc., in direct contradiction of R.S. 47:305(D)(1)(t), which specifically exempts these devices from both state and local sales taxes; and

WHEREAS, LPSS has argued the applicability of an exception to the application of the exemption; and

WHEREAS, the Acadiana District Dental Association (ADDA) attorney filed protests with LPSS on behalf of several of the audited dentists against the auditor's assessment of taxes on such items, and LPSS conducted a hearing to consider arguments in the matter on November 7, 2012; and

WHEREAS, the ADDA attorney received a letter from the attorney representing LPSS dated March 25, 2013, in which the delay in issuing a ruling following the hearing was stated to be due to LPSS officials deciding they needed to retain "expert bond counsel" but

1 that LPSS was pressing for an "early opinion"; and

2 WHEREAS, while awaiting a ruling, the dentists who filed the protest are potentially
3 accruing penalties and interest on their tax assessments and any other venues in which they
4 might further argue their claims are effectively closed to them; and

5 WHEREAS, the protesting dentists are seeking any reasonable remedy to conclude
6 the inexplicable delay.

7 THEREFORE, BE IT RESOLVED that the Senate of the Legislature of Louisiana
8 does hereby urge and request the Lafayette Parish School System to utilize all appropriate
9 resources at its disposal to cause the issuance of an appropriate response to protests filed by
10 dentists on the applicability of exemptions to local sales taxes granted in state law, based on
11 sound legal reasoning, in as expeditious a manner as possible.

12 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
13 president of the Lafayette Parish School System and the president of the Acadiana District
14 Dental Association.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Jerry J. Guillot.

DIGEST

Cortez

SR No. 168

Requests the Lafayette Parish School System to utilize all appropriate resources at its disposal to cause the issuance of an appropriate response to protests filed by dentists on the applicability of exemptions to local sales taxes granted in state law, based on sound legal reasoning, in as expeditious a manner as possible.