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DIGEST

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HB 826 Original

2015 Regular Session

Ivey

**Abstract:** Establishes the amount of the fee to be charged by the Dept. of Revenue for the collection and enforcement of collection of sales and use taxes of another taxing authority.

Present law authorizes the Dept. of Revenue to contract with the governing authority of a taxing authority to collect the local sales and use taxes and related penalty, interest, and other charges of the taxing authority.

Proposed law retains present law and provides that the fee to be charged by the department for the collection and enforcement of collection of another taxing authority's sales and use taxes shall be at least 7% and no more than 10% of the monies collected.

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

(Adds R.S. 47:337.16(C))