

2016 Regular Session

HOUSE BILL NO. 1120

BY REPRESENTATIVE SCHRODER

1 AN ACT

2 To enact R.S. 47:1525, relative to the Department of Revenue; to provide for the review and
3 revision of the tax laws of the state; to establish the Louisiana Tax Institute; to
4 provide for the membership, terms, powers, and duties of the Institute; to authorize
5 the Institute to assist in the reform and continuous revision of the state's tax laws and
6 policies; to provide for the submission of certain reports and recommendations; to
7 provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:1525 is hereby enacted to read as follows:

10 §1525. Louisiana Tax Institute; membership, terms, and duties and powers

11 A. There is hereby established within the Department of Revenue the
12 Louisiana Tax Institute, hereinafter referred to as "Institute" which shall be a public
13 body and shall serve as the official advisory tax law revision and tax law reform
14 agency of the state of Louisiana.

15 B.(1) The Institute shall be governed by a board of eight members which
16 shall include:

17 (a) The secretary of the Department of Revenue, or his designee.

18 (b) A member of the governor's executive staff appointed by the governor,
19 or his designee.

20 (c) A member from the Society of Louisiana Certified Public Accountants
21 appointed by the chairman of the Board of the Society of Louisiana Certified Public
22 Accountants from a list of three names submitted by the organization.

1 (d) One member representing the Taxation Section of the Louisiana State
2 Bar Association appointed by the president of the Louisiana State Bar Association
3 from a list of nominees submitted by the officers of the Taxation Section of the bar.

4 (e) One member from the Paul M. Hebert Law Center on the campus of
5 Louisiana State University appointed by the dean of the law center after consultation
6 with the dean of the Louisiana State University E.J. Ourso College of Business.

7 (f) One member from the Tulane University Law School appointed by the
8 dean of the law school after consultation with the dean of the Tulane University A.B.
9 Freeman School of Business.

10 (g) One member from the Southern University Law Center appointed by the
11 chancellor of the law school after consultation with the dean of the Southern
12 University College of Business.

13 (h) One member from the Loyola University College of Law appointed by
14 the dean of the law school after consultation with the dean of the Loyola University
15 New Orleans Joseph A. Butt, S.J. College of Business.

16 (2)(a) Except for the secretary of the Department of Revenue and the
17 governor's designee, all members of the board shall serve three-year terms, except
18 for initial terms which shall be determined by lot at the first meeting of the board as
19 follows:

20 (i) Two members shall serve until July 1, 2018.

21 (ii) Two members shall serve until July 1, 2019.

22 (iii) Two members shall serve until July 1, 2020.

23 (b) The secretary of the Department of Revenue and the governor's designee
24 shall serve during the duration of their appointment to those positions by the
25 governor.

26 (3) Vacancies in the membership on the board created by death, resignation,
27 or other than by the expiration of the terms of office of the memberships as defined
28 in Subparagraph (2)(a) of this Subsection shall be filled using the procedure for
29 initial appointments.

1 (4) Each board member shall serve without compensation from the Institute;
2 however, members may receive per diem or other reimbursement for travel expenses
3 in accordance with the guidelines of the entity they represent.

4 (5) A board certified tax law specialist shall be appointed by the Board of
5 Tax Appeals from among its members to serve as an ex-officio non-voting member
6 of the Institute's board during the duration of his term in office.

7 C. The Louisiana Tax Institute is formed to promote and encourage the
8 clarification and simplification of the tax laws of Louisiana and its political
9 subdivisions. To accomplish these goals, the Institute shall:

10 (1) Consider needed improvements in both substantive and procedural tax
11 law and make recommendations in accordance with its findings to the legislature.

12 (2) Examine and study existing laws of Louisiana to discover defects and
13 inequities in the tax laws and make recommendations to address such issues.

14 (3) Cooperate with the Multistate Tax Commission, the Federation of Tax
15 Administrators, the Louisiana Bar Association, the Society of Louisiana Certified
16 Public Accountants, and other organizations to receive, consider, and propose
17 changes to the tax laws as recommended by these bodies.

18 (4) Receive and consider suggestions based on decisions of the Louisiana
19 Board of Tax Appeals, the Louisiana Supreme Court and other Louisiana courts, and
20 the public generally, as to needed changes to existing tax law.

21 (5) Recommend changes in the tax law as needed to modify, conform, and
22 eliminate inequities and to bring the tax law of Louisiana into harmony with other
23 jurisdictions.

24 (6) Render reports, as needed, to the legislature, and if it deems advisable,
25 to accompany its reports with proposed bills to carry out any of its recommendations.

26 (7) Recommend the repeal of obsolete provisions in the tax laws.

27 (8) Organize and conduct meetings and seminars for the discussion of
28 current problems in Louisiana tax laws.

29 (9) Review proposed and pending legislation and make recommendations
30 thereon.

1 (10) Consider suggestions from, and work collaboratively with, the executive
 2 directors of the Louisiana Assessors Association, the Louisiana Municipal
 3 Association, the Police Jury Association of Louisiana, the Louisiana Sheriffs
 4 Association, the Louisiana School Board Association, the Louisiana District
 5 Attorneys Association, and the Louisiana Association of Tax Administrators when
 6 addressing policy issues concerning parish and local government tax issues.

7 (11) Consider suggestions from, and work collaboratively with, the Public
 8 Affairs Research Council, the Council for A Better Louisiana, the Louisiana
 9 Association of Business and Industry, Blueprint Louisiana, the Committee of 100
 10 Louisiana, and the Louisiana Budget Project.

11 D. Any recommendation or report of the Institute shall require the approval
 12 of three-quarters of the members of the board.

13 E. The Institute, in submitting reports to the legislature, shall act solely in an
 14 advisory capacity. Its reports, studies, and recommended publications shall be
 15 printed and shall be distributed through the secretary of state in the same manner as
 16 acts of the legislature.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____