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## DIGEST

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HB 109 Engrossed

2017 Regular Session

DeVillier

**Abstract:** Provides relative to the central sales tax collection commission of St. Landry Parish.

Present law provides relative to the levying of sales and use taxes by taxing authorities. Provides that sales and use taxes levied within a parish shall be collected by a central collection commission in those parishes where a single collector of sales and use taxes has not been established by July 1, 1992. Provides that the parish central collection commission shall consist of one representative from each political subdivision within the parish which levies a sales and use tax.

Present law provides for an exception regarding the central collection commission of St. Landry Parish. Provides that the commission shall be composed of nine members.

Proposed law modifies provisions for selection of St. Landry Parish commission members as follows:

- (1) Reduces from two to one the number of members selected by the school board, the solid waste commission, and the city of Opelousas.
- (2) Provides for the selection of one member each by the parish governing authority, the sheriff, and the St. Landry Economic and Industrial Development District.

Proposed law retains present law providing for the selection of one member by the city of Eunice and two members by the St. Landry Parish Municipal Assoc.

(Amends R.S. 47:337.14(E))