

**ACT No. 273**

2017 Regular Session

HOUSE BILL NO. 582

BY REPRESENTATIVES SMITH AND BROADWATER AND SENATORS ALARIO, BARROW, BOUDREAUX, CARTER, CHABERT, CLAITOR, GATTI, JOHNS, LUNEAU, MARTINY, MILKOVICH, MIZELL, MORRELL, PETERSON, TARVER, THOMPSON, AND WARD

1 AN ACT

2 To amend and reenact R.S. 47:1061(A) and (B), relative to the telecommunications tax for  
3 the deaf; to provide with respect to the amount of the tax levied; to provide with  
4 respect to those telecommunications services to which the tax is levied; to provide  
5 for certain limitations; to provide for the amount of the deduction certain companies  
6 are authorized to retain for the collection of such tax; to provide for legislative  
7 captioning and sign language; to provide for an effective date; and to provide for  
8 related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1061(A) and (B) are hereby amended and reenacted to read as  
11 follows:

12 §1061. Telecommunication tax for the deaf

13 A.(1) There is hereby levied a tax of ~~five~~ four and one-half cents per month  
14 to be assessed per line for each wireline access line and per telephone number for  
15 each wireless handset device on each ~~residence~~ residential and business customer  
16 ~~telephone access line of the local exchange companies~~ of a local or wireless  
17 telecommunication service company operating in Louisiana. The tax shall be  
18 collected from each ~~residence~~ residential and business customer and remitted by each  
19 such company on or before thirty days after the close of each calendar quarter to the  
20 secretary of the Department of Revenue on forms prescribed by the secretary. The

1 tax provided for in this Paragraph shall not apply to wireless devices used only for  
2 data purposes or to prepaid wireless devices.

3 (2) The local ~~exchange companies~~ or wireless telecommunication service  
4 company collecting and remitting such tax as hereinabove provided shall be allowed  
5 a deduction, not to exceed ~~two~~ three percent, from the amount so collected and  
6 remitted to the secretary as compensation for such collection. The compensation  
7 shall not be allowed, however, if the remittance is not made timely.

8 (3) The tax so collected and remitted by the local ~~exchange companies~~ or  
9 wireless telecommunication service company shall not be subject to any tax, fee, or  
10 assessment, nor shall it be considered revenue of the local ~~exchange companies~~ or  
11 wireless telecommunication service company.

12 (4) The revenues so collected shall be remitted by the secretary immediately  
13 upon receipt to the treasurer and the treasurer shall credit the full amount of such  
14 taxes to the Bond Security and Redemption Fund. After a sufficient amount is  
15 allocated from that fund to pay all obligations secured by the full faith and credit of  
16 the state which become due and payable within any fiscal year, the treasurer shall  
17 pay the remainder of such funds into a special fund which is hereby created within  
18 the state treasury and designated as the "Telecommunications for the Deaf Fund".

19 B. The monies in the Telecommunications for the Deaf Fund shall be used  
20 solely to establish, administer, and promote a statewide program to provide  
21 accessibility services and assistive technology for persons who are deaf, deaf/blind,  
22 hard of hearing, speech impaired, or others with similar disabilities or impairments,  
23 including captioning and American sign language services to be utilized at the  
24 legislature, in the amounts appropriated each year by the legislature to the Louisiana  
25 Commission for the Deaf. Any surplus monies remaining to the credit of the fund  
26 on June thirtieth of each year and any funds earned through the investment of the  
27 monies in the fund shall remain to the credit of the fund.

28 \* \* \*

1 Section 2. This Act shall become effective on October 1, 2017.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_