

RÉSUMÉ DIGEST

ACT 134 (HB 109)

2017 Regular Session

DeVillier

Existing 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.

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

New 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.

New law retains existing law providing for the selection of one member by the city of Eunice and two members by the St. Landry Parish Municipal Assoc. New law requires that the commission be representative of the parish's population by race and gender.

Effective August 1, 2017.

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