

2020 Regular Session

HOUSE BILL NO. 202

BY REPRESENTATIVE HORTON

REVENUE DEPARTMENT: Provides that the reports, studies, and recommended publications of the Louisiana Tax Institute shall be distributed by the Department of Revenue rather than the Department of State and provides for the membership of the board of the Institute

1 AN ACT

2 To amend and reenact R.S. 47:1525(B)(1)(introductory paragraph) and (E) and to enact R.S.
3 47:1525(B)(1)(i), (j), and (k), relative to the Louisiana Tax Institute; to provide that
4 the reports, studies, and recommended publications of the Louisiana Tax Institute are
5 distributed through the Department of Revenue instead of the Department of State;
6 to provide for the membership of the institute; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1525(B)(1)(introductory paragraph) and (E) are hereby amended
9 and reenacted and R.S. 47:1525(B)(1)(i), (j), and (k) are hereby enacted to read as follows:

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

11 * * *

12 B.(1) The Institute shall be governed by a board of ~~eight~~ eleven members
13 which shall include:

14 * * *

15 (i) One member appointed by the speaker of the House of Representatives,
16 or his designee.

17 (j) One member appointed by the president of the Senate, or his designee.

18 (k) The executive director of the Louisiana Uniform Local Sales Tax Board,
19 or his designee.

20 * * *

1 E. The Institute, in submitting reports to the legislature, shall act solely in an
 2 advisory capacity. Its reports, studies, and recommended publications shall be
 3 ~~printed and shall be~~ distributed through the ~~secretary of state in the same manner as~~
 4 ~~acts of the legislature~~ Department of Revenue.

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 202 Engrossed

2020 Regular Session

Horton

Abstract: Requires the reports, studies, and recommended publications of the La. Tax Institute to be distributed through the Dept. of Revenue instead of the Dept. of State and adds three members to the board of the Institute.

Present law establishes within the Dept. of Revenue (DOR) the La. Tax Institute (hereinafter "Institute") to serve as the official advisory tax law revision and tax law reform agency of the state.

Proposed law retains present law.

Present law provides for the governance of the Institute by a board of directors comprised of eight members and provides for the duties of the board and authority of the Institute.

Proposed law retains present law with respect to the duties of the board and authority of the Institute but adds three additional members to the board as follows:

- (1) One member appointed by the speaker of the House of Representatives, or his designee.
- (2) One member appointed by the president of the Senate, or his designee.
- (3) The executive director of the La. Uniform Local Sales Tax Board, or his designee.

Present law requires the reports, studies, and recommended publications of the Institute to be printed and distributed in the same manner as acts of the legislature.

Proposed law deletes present law.

Present law provides that the reports, studies, and recommended publications of the Institute be distributed through the secretary of state.

Proposed law changes present law by requiring that the reports, studies, and recommended publications of the Institute be distributed through DOR.

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

(Amends R.S. 47:1525(B)(1)(intro. para.) and (E); Adds R.S. 47:1525(B)(1)(i), (j), and (k))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add three members to the board of the Institute.