



1 C. The governor shall make the following appointments on or before  
2 September 1, 2014: one member with a term expiring February 1, 2016, and one  
3 member with a term expiring February 1, 2018. The successor to the member whose  
4 term expires pursuant to this Section on February 1, 2020, shall be appointed to a  
5 term expiring January 1, 2024, and the successor to the member whose term expires  
6 February 1, 2022, shall be appointed to a term expiring January 1, 2026. Any  
7 subsequent appointments pursuant to this Subsection shall be for either a fixed term  
8 of four years from the date of the expiration of the expired term or for the remainder  
9 of an unexpired term.

10 D.(1) On or before August 1, 2014, the governor shall appoint one member  
11 to a term expiring February 1, 2020, from a list of qualified nominees provided by  
12 the nominating committee established pursuant to this Subsection. The successor to  
13 that member shall be appointed to a term expiring January 1, 2026. Any subsequent  
14 appointments pursuant to this Subsection shall be for either a fixed term of six years  
15 from the date for expiration of the expired term or for the remainder of an unexpired  
16 term. An appointment pursuant to the provisions of this Subsection shall be made  
17 within ninety days of written notice of the nomination.

18 \* \* \*

19 E.(1) ~~A~~ Notwithstanding any provision of law to the contrary, a board  
20 member shall continue to serve until a successor has been appointed. No member  
21 may be removed during an unexpired except by induction into office of a successor,  
22 duly appointed and qualified pursuant to this Section, upon expiration of a term of  
23 office except or for good cause shown, which shall be subject to judicial review.

24 \* \* \*

25 F. ~~The governor shall establish the~~ compensation to be paid to members of  
26 the board, including any additional compensation for its officers, shall be continued.  
27 Beginning January 1, 2024, the board's regular salary shall be subject to review and  
28 recommendation by the Judicial Compensation Commission. Any recommendation  
29 issued shall become effective only upon approval by the legislature. Annual  
30 adjustments related to reimbursement of expenses or per diem may be approved by  
31 the supreme court. A member's compensation shall not be reduced during his  
32 unexpired term of office.

33 §1403. Designation of officers; domicile; quorum; seal

34 A. \* \* \*

35 (3) The member appointed pursuant to R.S. 47:1402(D) shall be the hearing  
36 judge of the Local Tax Division of the board. For the purposes of the Local Tax  
37 Division, the judge shall exercise all jurisdiction, authority, and powers of the board  
38 and its chairman, including the hearing of cases to be adjudicated in the division and  
39 the rendering of orders and judgments in such cases. The remainder of the board may  
40 temporarily exercise these functions during any vacancy in this appointment, but  
41 may not hear and render judgment in a case in the division only if this appointment  
42 remains vacant for more than ninety days.

43 \* \* \*

44 (5) In the event of a vacancy lasting more than ninety days, the supreme court  
45 is authorized to make assignments or appointments in the same manner as authorized  
46 pursuant to Article V, Section 5(A) of the Constitution of Louisiana, and any ad hoc  
47 judge so assigned shall receive the compensation specified in this chapter for ad hoc  
48 appointment due to recusal."

49 AMENDMENT NO. 7

50 On page 4, between lines 23 and 24, insert:

51 "\*" \* \*

52 (7) A petition for declaratory judgment or other action related to the  
53 constitutionality of a law or ordinance or validity of a regulation concerning any  
54 matter relating to any state or local tax or fee excluding those tax matters within the  
55 jurisdiction of the Louisiana Tax Commission pursuant to the provisions of Article  
56 VII, Section 18(E) of the Constitution of Louisiana."

1 AMENDMENT NO. 8

2 On page 5, after line 23, insert:

3 "Section 2. R.S. 47:302(K)(7)(b) and 551(B) are hereby amended and  
4 reenacted and R.S. 47:301(4)(n) and 303(I) are hereby enacted to read as follows:

5 §301. Definitions

6 As used in this Chapter the following words, terms, and phrases have the  
7 meanings ascribed to them in this Section, unless the context clearly indicates a  
8 different meaning:

9 \* \* \*

10 (4) "Dealer" includes every person who manufactures or produces tangible  
11 personal property for sale at retail, for use, or consumption, or distribution, or for  
12 storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined  
13 to mean:

14 \* \* \*

15 (n)(i) Any person who operates, maintains, or facilitates a peer-to-peer  
16 vehicle sharing program and collects any amount required to be paid as part of a  
17 vehicle sharing program agreement whereby a shared vehicle owner leases or rents  
18 a shared vehicle to a shared vehicle driver in this state.

19 (ii) For the purposes of this Subparagraph, the following definitions shall  
20 apply:

21 (aa) "Vehicle sharing program agreement" means the terms and conditions  
22 applicable to a shared vehicle owner and a shared vehicle driver that govern the use  
23 of a shared vehicle through a peer-to-peer vehicle sharing program.

24 (bb) "Peer-to-peer vehicle sharing" means the authorized use of a vehicle by  
25 a person other than the vehicle's owner through a peer-to-peer car sharing program.

26 (cc) "Peer-to-peer vehicle sharing program" means a business platform that  
27 connects a shared vehicle owner with a shared vehicle driver to enable the sharing  
28 of vehicles for financial consideration.

29 (dd) "Shared vehicle" means a vehicle that is available for sharing through  
30 a peer-to-peer vehicle sharing program.

31 (ee) "Shared vehicle driver" means a person who has been authorized to drive  
32 the shared vehicle by the shared vehicle owner under a vehicle sharing program  
33 agreement.

34 (ff) "Shared vehicle owner" means the registered owner, or a person or entity  
35 designated by the registered owner, of a shared vehicle made available for sharing  
36 to shared vehicle drivers through a peer-to-peer vehicle sharing program.

37 \* \* \*

38 §302. Imposition of tax

39 \* \* \*

40 K. An additional tax shall be levied as follows:

41 \* \* \*

42 (7) \* \* \*

43 (b) The amount specified in Item (a)(i) of this Paragraph as transferred to the  
44 Department of State Civil Service, Board of Tax Appeals, shall be increased by fifty-  
45 five thousand dollars on July 1, 2015, by thirty-two thousand dollars on July 1, 2016,  
46 and by five thousand dollars on the first day of each of the ~~six~~ subsequent fiscal  
47 years. The amounts specified in this Subparagraph and Subparagraph (a) of this  
48 Paragraph shall be transferred by the secretary within the first thirty days of each  
49 fiscal year and the Department of State Civil Service, Board of Tax Appeals, may  
50 retain all funds ~~which~~ that are transferred as directed in this Subparagraph and  
51 Subparagraph (b) of this Paragraph.

52 \* \* \*

53 §303. Collection

54 \* \* \*

