

**ACT No. 300**

2020 Regular Session

HOUSE BILL NO. 202

BY REPRESENTATIVE HORTON

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AN ACT

To amend and reenact R.S. 47:1525(A), (B)(1)(introductory paragraph), (2)(a)(introductory paragraph), and (b), to enact R.S. 47:1525(B)(1)(i), (j), (k), (l) and (6), and to repeal R.S. 47:1525(B)(1)(d), relative to the Louisiana Tax Institute; to provide for the membership of the institute; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1525(A), (B)(1)(introductory paragraph), (2)(a)(introductory paragraph), and (b) are hereby amended and reenacted and R.S. 47:1525(B)(1)(i), (j), (k), (l) and (6) are hereby enacted to read as follows:

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

A. There is hereby established within the ~~Department of Revenue~~ legislature the Louisiana Tax Institute, hereinafter referred to as "Institute" which shall be a public body and shall serve as the official advisory tax law revision and tax law reform agency of the state of Louisiana.

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

\* \* \*

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

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

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

(l) One member appointed by the Secretary of State, or his designee.

1                   (2)(a) Except for the secretary of the Department of Revenue, ~~and the~~  
 2                   governor's designee; and the members appointed by the speaker of the House of  
 3                   Representatives and the president of the Senate, all members of the board shall serve  
 4                   three-year terms, except for initial terms which shall be determined by lot at the first  
 5                   meeting of the board as follows:

6   \*       \*       \*

7                   (b) The secretary of the Department of Revenue, ~~and the~~ governor's designee  
 8                   and the members appointed by the speaker of the House of Representatives and the  
 9                   president of the Senate shall serve during the duration of their appointment to those  
 10                  positions ~~by the governor~~.

11   \*       \*       \*

12                  (6) The speaker of the House of Representatives and the president of the  
 13                  Senate shall determine and designate the chairman of the governing board of the  
 14                  Institute.

15   \*       \*       \*

16                  Section 2. R.S. 47:1525(B)(1)(d) is hereby repealed in its entirety.

17                  Section 3. This Act shall become effective upon signature by the governor or, if not  
 18                  signed by the governor, upon expiration of the time for bills to become law without signature  
 19                  by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 20                  vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 21                  effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

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