

2020 First Extraordinary Session

HOUSE RESOLUTION NO. 31

BY REPRESENTATIVE SCHEXNAYDER

A RESOLUTION

To urge and request that a study group comprised of members with sales and use tax expertise form to make recommendations to the legislature related to the creation of a centralized sales and use tax collection system.

WHEREAS, Louisiana is one of three states in the United States of America with a decentralized sales and use tax collection system; and non-unified tax base; and

WHEREAS, the decentralized sales and use tax collection system results in compliance challenges for businesses that are mandated to remit taxes and submit returns to hundreds of distinct political subdivisions across Louisiana; and

WHEREAS, the centralization of sales and use tax collection has been studied in various forums in Louisiana for over a decade; and

WHEREAS, a number of instruments concerning centralization of sales and use tax collection have been considered in recent sessions; and

WHEREAS, House Bill No. 14 from the First Extraordinary Session of 2020 would provide voters in Louisiana the opportunity to authorize the legislature to provide for a centralized system in law and begin the transformation from a decentralized sales and use tax system to a centralized sales and use tax system; and

WHEREAS, this study will allow various local governments and political subdivisions the opportunity to engage in discussions about centralized sales and use tax collection with business leaders and tax experts in Louisiana.

THEREFORE, BE IT RESOLVED that the House of Representatives of the Legislature of Louisiana does hereby urge and request that a study group form to make

recommendations to the legislature related to the creation of a centralized sales and use tax collection system.

BE IT FURTHER RESOLVED that the study group shall be comprised of the following members:

- (1) The speaker of the House of Representatives or his designee, who shall serve as chairman.
- (2) The president of the Senate or his designee.
- (3) A person appointed by the speaker of the House of Representatives.
- (4) A person appointed by the president of the Senate.
- (5) The chairman of the House Committee on Ways and Means or his designee.
- (6) The chairman of the Senate Committee on Revenue and Fiscal Affairs or his designee.
- (7) The principal university economist from the Revenue Estimating Conference.
- (8) The president of the Public Affairs Research Council of Louisiana.
- (9) The president and chief executive officer of the Council for a Better Louisiana.
- (10) A representative from the Louisiana Retailers Association.
- (11) A representative from the Louisiana Association of Business and Industry.
- (12) A representative from the Police Jury Association of Louisiana.
- (13) A representative from the Louisiana Municipal Association.
- (14) A representative from the Louisiana Sheriffs' Association.
- (15) An attorney from the Louisiana Uniform Local Sales Tax Board.
- (16) A representative from the Local Tax Division of the Board of Tax Appeals.
- (17) An attorney from the Louisiana Association of Local Sales Tax Administrators.
- (18) A representative from the Department of Revenue.
- (19) The executive director of the Louisiana School Boards Association.

BE IT FURTHER RESOLVED, the group shall compile a report to be presented to the legislature during the 2021 Regular Session of the Legislature and shall include recommendations on preferred methodologies for centralized sales and use tax collection.

BE IT FURTHER RESOLVED, the report shall be submitted to the speaker of the House of Representatives and the president of the Senate by November 1, 2020.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the secretary of the Department of Revenue.

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES