

1 B. Board membership and organization.

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3 (3) ~~The board member appointments provided for in Subparagraphs (B)(1)(e)~~
4 ~~through (h) of this Section shall be made no later than August 31, 2017.~~ Employees,
5 legal counsel, and vendors of a single parish collector's office shall not be eligible
6 for appointment to the board. Members appointed to the board pursuant to
7 Subparagraphs (B)(1)(e) through (h) of this Section shall serve at the pleasure of the
8 respective appointing authority. The appointing authorities shall coordinate their
9 appointments to the board in order that the board's membership is representative of
10 the diverse regions of the state and to ensure that no two members represent a single
11 parish.

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13 (5) ~~The board shall hold its organizational meeting no later than October 15,~~
14 ~~2017, at which time it shall elect a chairman, vice chairman, and such other officers~~
15 ~~as determined necessary at the first meeting by the board.~~

16 * * *

17 I. Funding. (1) The board shall be funded through a dedication of a
18 percentage of the total statewide collections of local sales and use tax on motor
19 vehicles, as provided for in an agreement with local collectors and in accordance
20 with the limitations provided in this Paragraph and the budgetary policy as provided
21 in Paragraph (2) of this Subsection. Monies shall be payable monthly from the
22 current collections of the tax. The dedication shall be considered a cost of collection
23 and shall be deducted by the state and disbursed to the board prior to distribution of
24 tax collections to local taxing authorities. The dedication shall be in addition to any
25 fee imposed by the office of motor vehicles for the collection of the local sales and
26 use tax on motor vehicles. The amount to be disbursed to the board in any fiscal year
27 after Fiscal Year 2018-2019 shall not, under any circumstances and notwithstanding
28 any budget adopted by the board, exceed ~~the following:~~

29 (a) ~~In Fiscal Year 2017-2018, one-fifth of one percent of the collections.~~

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 562 Original

2021 Regular Session

Bourriaque

Abstract: Makes changes to the administration of state and local sales and use tax collections, specifically through the Louisiana Uniform Local Sales Tax Board and the Louisiana Sales and Use Tax Commission for Remote Sellers.

Present law requires certain board member appointments for the La. Uniform Local Sales Tax Board (board) shall be made no later than Aug. 31, 2017.

Proposed law repeals present law.

Present law requires the board to hold its organization meeting no later than Oct. 15, 2017.

Proposed law repeals present law.

Present law provides the board shall be funded through a dedication of a percentage of the total statewide collections of local sales and use tax on motor vehicles.

Proposed law retains present law, but provides the funding of the board through certain dedications shall be as provided for in agreements with local collectors.

Present law provides for funding of the board through a dedication of a percentage of the total statewide collections of local sales and use taxes on motor vehicles, not to exceed:

- (1) In Fiscal Year 2017-2018, one-fifth of 1% of the collections.
- (2) In Fiscal Year 2018-2019, one-quarter of 1% of the collections.
- (3) In Fiscal Year 2019-2020 and each fiscal year thereafter, three-tenths of 1% of the collections.

Proposed law repeals provisions of present law pertaining to specific fiscal years and retains present law that provides any budget adopted by the board shall not exceed three-tenths of 1% of the collections.

Present law provides if tax collections yield insufficient revenue to fulfill dedications for interagency transfers to the Dept. of State Civil Service, Board of Tax Appeals, Local Tax Division the board shall pay any remaining amount necessary to satisfy the dedication. Further provides that the board is authorized to enter into an agreement with the Dept. of State Civil Service, Board of Tax Appeals or the Local Tax Division to pay an amount sufficient to compensate the Local Tax Division.

Proposed law retains present law and adds the stipulation that if tax collections yield insufficient revenue to fulfill the dedication and there is no means of financing available, the board shall pay any remaining amount necessary to satisfy the dedication.

Present law requires the board to adopt a strategic plan for operations.

Present law provides the strategic plan shall be adopted by July 1, 2018.

Proposed law repeals present law and provides the strategic plan shall be updated not less than once every five fiscal years.

Proposed law further provides that payments to fulfill the dedication for interagency transfers shall be made within 30 days of the beginning of the fiscal year.

(Amends R.S. 47:337.102(B)(3) and (5), (D)(1) and (3), and (K), 340(A) and (E)(5), and 1402(E)(1); Repeals R.S. 47:340(I))