

SENATE COMMITTEE AMENDMENTS

2022 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 235 by Senator Allain

AMENDMENT NO. 1

On page 1, line 3, after "(E)(3)" insert "and (5)"

AMENDMENT NO. 2

On page 1, line 10, after "(E)(3)" insert "and (5)"

AMENDMENT NO. 3

On page 1, line 15, at the end of the line, insert "**no later than January 1, 2024,**"

AMENDMENT NO. 4

On page 1, line 17, after "**authorities**" insert "**in consultation with the Louisiana Uniform Local Sales Tax Board and the Department of Revenue**"

AMENDMENT NO. 5

On page 2, line 1, change "**Enter**" into "**Have the authority to enter**"

AMENDMENT NO. 6

On page 3, delete lines 12 through 19, and insert

"C. Notwithstanding the provisions of Subsection A of this Section, if the commission certifies to the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means that the commission has insufficient funds available from R.S. 47:340(E)(3) to meet the January 1, 2024 deadline for the development of the single electronic return and the implementation of the other duties set forth in Subsection A of this Section, the commission may request an extension of the deadline from the committees until funds are available."

AMENDMENT NO. 7

On page 4, between lines 11 and 12, insert:

"(5)(a) If use tax collections pursuant to R.S. 47:302(K) yield insufficient revenue to fulfill the dedication for the adjudication of local sales and use tax matters that is made pursuant to R.S. 47:302(K)(7) for interagency transfers to the Department of State Civil Service, Board of Tax Appeals, Local Tax Division, ~~and there is no means of financing available to satisfy the dedication pursuant to R.S. 47:337.102(I)(3)~~, the remaining amount necessary to satisfy the dedication shall be considered an actual expense of this commission pursuant to Paragraph (3) of this Subsection, and payment of the interagency transfer due shall be made from local sales and use tax collections of the commission **within the first thirty days of the fiscal year.**

(b) A part of the interagency transfer due pursuant to Section 2 of Act No. 198 of the 2014 Regular Session of the Legislature may be designated as an actual expense of the commission pursuant to Paragraph (3) of this Subsection, and payment of that designated part may be made from state sales and use tax collections of the commission **pursuant to a written agreement with the secretary.**

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