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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 443 Original

2022 Regular Session

Allain

Present law authorizes qualified taxpayers to apply for direct pay (DP) numbers allowing the purchaser to make all purchases without remitting the sales and use tax to their vendors and allowing the purchaser to report and pay the tax due directly to the Department of Revenue and local tax collection authorities.

Proposed law adds contractors within the boundaries of an Economic Development District with a state tax increment to apply for a DP Number for purchases of materials and supplies delivered into and used in the Economic Development District.

Present law requires the Department of Revenue to notify local tax collectors when a taxpayer qualifies for a DP Number and authorizes the department and the impacted local collector to examine.

Proposed law provides a 60-day timeframe for local collectors to respond to the taxpayer's request for a DP Number and further provides that if the local collector does not respond to the request within 60 days that the department will issue a state and local DP Number.

Proposed law authorizes local collectors to notify the department when a taxpayer no longer qualifies for a DP Number, requires the department to investigate, and provides an appeal to the Board of Tax Appeals if the department does not revoke a DP Number when the taxpayer no longer qualifies.

Effective January 1, 2023.

(Amends R.S. 47:303.1(C) and (G); adds R.S. 47:303.1(B)(5); repeals R.S. 47:303.1(D))