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HOUSE FLOOR AMENDMENTS

2022 Regular Session

Amendments proposed by Representative Schexnayder to Reengrossed House Bill No. 681
by Representative Schexnayder

1 AMENDMENT NO. 1

2 On page 1, line 3, after "use tax" and before the semicolon ";" delete "collection" and insert
3 "remittance"

4 AMENDMENT NO. 2

5 On page 1, at the beginning of line 5, after "electronic" and before "of sales" delete
6 "collection" and insert "remittance"

7 AMENDMENT NO. 3

8 On page 1, at the end of line 19, insert the following:

9 "The duties and obligations of the commission shall be determined by law."

10 AMENDMENT NO. 4

11 On page 2, delete line 2 in its entirety and insert the following:

12 "members, each of whom shall be subject to Senate confirmation, as follows:"

13 AMENDMENT NO. 5

14 On page 2, line 16, after "appointed" delete the remainder of the line in its entirety and delete
15 line 17 in its entirety and insert "at the first meeting."

16 AMENDMENT NO. 6

17 On page 3, line 2, after "than" delete the remainder of the line in its entirety and delete lines
18 3 through 28 in their entirety and on page 4, delete lines 1 through 23 in their entirety and
19 insert the following:

20 "one year following the enactment of the statutory provisions as provided for in
21 Paragraph (I) of this Section.

22 (D) The commission shall:

23 (1) Provide for the streamlined electronic filing and electronic remittance of
24 sales and use taxes levied within the state ensuring prompt remittance of the
25 respective tax returns and monies received electronically by the commission to the
26 single collector for each taxing authority established pursuant to Article VII, Section
27 3 of this constitution, and to the Department of Revenue for distribution. The tax
28 monies received shall, at all times, be and remain the property of the respective
29 taxing authorities or the state.

1 (2) Issue policy advice relative to sales and use taxes levied by all taxing
 2 authorities within the state.

3 (3) Develop rules, regulations, and guidance to simplify and streamline the
 4 audit process for sales and use taxpayers.

5 (E) The commission shall be funded with state and local sales and use tax
 6 revenues received by the commission, which are deemed to be reasonable and
 7 necessary costs of the administration and collection of sales and use taxes levied by
 8 all taxing authorities within the state.

9 (F) One year following the first meeting of the commission, the Louisiana
 10 Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local
 11 Sales Tax Board shall be abolished. The powers, duties, functions, and
 12 responsibilities of the Louisiana Sales and Use Tax Commission for Remote Sellers
 13 and the Louisiana Uniform Local Sales Tax Board shall be transferred to, exercised
 14 by, and under the administration and control of the commission. When the Louisiana
 15 Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local
 16 Sales Tax Board are abolished:

17 (1) Any reference in law to the Louisiana Sales and Use Tax Commission
 18 for Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be
 19 deemed to apply to the commission.

20 (2) All books, papers, records, actions, and other property, heretofore
 21 possessed, controlled, or used by the Louisiana Sales and Use Tax Commission for
 22 Remote Sellers and the Louisiana Uniform Local Sales Tax Board are hereby
 23 transferred to the commission.

24 (3) All employees of the Louisiana Sales and Use Tax Commission for
 25 Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be
 26 transferred to the commission.

27 (G) The adoption or amendment of any rule by the commission shall require
 28 a two-thirds vote of the members of the commission and shall be in accordance with
 29 the provisions of the Administrative Procedure Act.

30 (H) All statutory provisions enacted relative to the duties, funding, or
 31 obligations of the commission shall require the enactment of law by a two-thirds vote
 32 of the elected members of each house of the legislature.

33 (I)(1) Absent the enactment of statutory provisions pursuant to
 34 Subparagraphs (D)(1) through (3) of this Section, local sales and use tax collection
 35 shall be as provided in Article VII, Section 3(B) of this Constitution and state sales
 36 and use tax collection and administration shall be by the Department of Revenue as
 37 provided by law.

38 (2) Any law enacting provisions pursuant to Subparagraphs (D)(1) through
 39 (3) of this Section shall require a two-thirds vote of the elected members of each
 40 house of the legislature. Beginning on the effective date of such law, the provisions
 41 of Article VII, Section 3(B) of this Constitution shall cease to be effective and shall
 42 be inapplicable, inoperable, and of no effect for the limited purposes of the
 43 commission's duties as set forth in Subparagraphs (D)(1) through (3) of this Section."