
The original instrument was prepared by Leonore Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Curry J. Lann.

SB 443 Engrossed DIGEST Allain
2022 Regular Session

Present law authorizes qualified taxpayers to apply for state 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 retains present law.

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 requires 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 by a local collector 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); repeals R.S. 47:303.1(D))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Removes provisions authorizing direct payment numbers for contractors within the boundaries of an Economic Development District with a state tax increment.

2. Corrects internal references and provides for technical changes.