

SENATE BILL NO. 244

BY SENATOR ALLAIN

1 AN ACT

2 To enact R.S. 47:337.14.1, relative to reporting requirements for certain local tax collectors;
3 to require the legislative auditor and the Louisiana Uniform Local Sales Tax Board
4 to develop uniform reporting schedules for collectors compensated on the basis of
5 cost of collection; to provide for minimum reporting requirements; to provide for the
6 due date of required reports; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.14.1 is hereby enacted to read as follows:

9 **§337.14.1. Uniform reporting for collectors**

10 **A. The legislative auditor and the Louisiana Uniform Local Sales Tax**
11 **Board shall, by generally accepted auditing standards, develop a uniform**
12 **reporting schedule for audit reports for all entities that serve as the single sales**
13 **and use tax collector for all taxing authorities within a parish that are**
14 **compensated based on the cost of collection, that requires the reporting of**
15 **information to provide a more complete and accurate understanding of how**
16 **local sales and use taxes are collected and disbursed to local taxing authorities**
17 **and the actual cost of collecting local sales and use taxes by collectors.**

18 **B. The legislative auditor and the Louisiana Uniform Local Sales Tax**
19 **Board shall require that the uniform reporting schedule for the collectors**
20 **described in Subsection A of this Section include, at a minimum:**

21 **(1) The amounts of all tax, interest, penalties, and fees collected during**
22 **the preceding year on behalf of all local taxing authorities by the collector.**

23 **(2) The total amount retained by the collector.**

24 **(3) The salary and benefits of all employees of the collector.**

1 (4) Total payments made to all parties with whom the collector contracts
2 to assist with collection.

3 (5) The amounts disbursed to each local taxing authority.

4 C. The legislative auditor, jointly with the Louisiana Uniform Local Sales
5 Tax Board, shall develop, supervise, and require the use of uniform,
6 standardized, and consistent terminology for use in the reporting schedule in
7 order to provide for clarity.

8 D. Notwithstanding any provision of law to the contrary, collectors
9 described in Subsection A of this Section shall commence to use the uniform
10 reporting schedule developed by the legislative auditor by the end of Calendar
11 Year 2023 for collectors operating on a calendar year schedule, or the end of
12 Fiscal Year 2023-2024 for collectors operating on a fiscal year schedule. The
13 reporting schedules shall be submitted to the legislative auditor as part of the
14 legislative auditor's annual audit of the collector.

15 E. The legislative auditor shall review the reporting schedules on an
16 annual basis and shall revise the reporting schedules, jointly with the Louisiana
17 Uniform Local Sales Tax Board, as determined to be necessary.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____