

## 2023 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 558 by Representative Beaulieu

1 AMENDMENT NO. 1

2 On page 1, delete line 2 in its entirety and insert the following:

3 "To amend and reenact R.S. 47:337.5, 337.23, 337.102(C) and (I)(1) and (2)(a), and  
4 340(E)(2) and to enact R.S."

5 AMENDMENT NO. 2

6 On page 1, at the end of line 4, insert the following:

7 "to authorize the Louisiana Uniform Local Sales Tax Board to impose a fee on  
8 certain collectors; to provide for notice requirements for certain changes in tax,  
9 interest, and penalty rates; to require certain collectors to submit certain information  
10 to the Louisiana Uniform Local Sales Tax Board; to authorize the Louisiana Sales  
11 and Use Tax Commission for Remote Sellers to deduct the amount of unpaid fees  
12 from a collector's monthly distribution under certain circumstances;"

13 AMENDMENT NO. 3

14 On page 1, at the beginning of line 15, after "Section 1." delete the remainder of the line in  
15 its entirety and insert the following:

16 "R.S. 47:337.5, 337.23, 337.102(C) and (I)(1) and (2)(a), and 340(E)(2) are hereby  
17 amended"

18 AMENDMENT NO. 4

19 On page 1, between lines 16 and 17, insert the following:

20 §337.5. Local sales and use taxes effective date

21 A.(1) No political subdivision shall impose or increase a sale and use tax  
22 unless that tax or increase The tax, interest, or penalty rates in a taxing jurisdiction,  
23 as established pursuant to R.S. 47:337.4, shall not be changed unless the change has  
24 an effective date of the first of January, the first of April, the first of July, or the first  
25 of October, and the secretary Louisiana Uniform Local Sales Tax Board and the  
26 Uniform Electronic Local Return and Remittance Advisory Committee have been  
27 notified in advance as provided for in R.S. 47:337.23. For purposes of this Section,  
28 a tax rate change shall include any of the following:

29 (a) A rate change due to the levy of a new tax.

30 (b) The change in a rate for an existing tax.

31 (c) A rate change due to an annexation or other boundary modification by  
32 the taxing authority.

33 (d) A rate change caused by the execution or expiration of a cooperative  
34 endeavor agreement to which the taxing authority is a party.

35 (e) Implementation, amendment, or repeal of an optional sales tax exemption  
36 or exclusion.

1           (2) Except for the notice to the secretary and the advisory committee, the  
2 provisions of this Section shall not apply to the renewal of an existing sales tax.

3           B. A taxing authority shall notify the appropriate single collector for the  
4 parish no less than sixty days prior to the date a change in a tax, interest, or penalty  
5 rate becomes effective. However, the single collector for the parish may authorize  
6 a shorter time for a taxing authority to provide the notice required pursuant to the  
7 provisions of this Subsection. Failure or refusal of a taxing authority to provide  
8 timely notice to the single collector for a parish in accordance with the requirements  
9 of this Subsection shall be an absolute defense against any claim by a taxing  
10 authority against the single tax collector for the parish relating to a change in tax,  
11 interest, or penalty rate."

12 AMENDMENT NO. 5

13 On page 2, line 26, after "board" delete the comma "," and delete the remainder of the line  
14 in its entirety, delete line 27 in its entirety and insert a period "."

15 AMENDMENT NO. 6

16 On page 5, delete lines 7 and 8 in their entirety and insert the following:

17           "(vi) Penalty, Penalties and interest, or attorney fees due on the sales and use  
18 tax. The amount of such penalty, penalties and interest, and attorney fees, shall be  
19 limited as provided by"

20 AMENDMENT NO. 7

21 On page 5, line 25, after "procedures" delete the remainder of the line in its entirety and  
22 insert the following:

23           "recommended by the advisory committee and adopted by the board. If the"

24 AMENDMENT NO. 8

25 On page 5, line 26, after "provide" and before "information" insert "the required"

26 AMENDMENT NO. 9

27 On page 5, at the end of line 28, insert the following:

28           "A collector's failure or refusal to provide the requested information as required in  
29 this Paragraph shall be an absolute defense against any claim by a taxing authority  
30 or collector against the board or advisory committee relating to the data utilized in  
31 the system provided for in this Section."

32 AMENDMENT NO. 10

33 On page 6, delete line 6 in its entirety and insert the following:

34           "procedures established recommended by the advisory committee and adopted by the  
35 board."

36 AMENDMENT NO. 11

37 On page 7, at the beginning of line 22, after "(i)" and before "tax" delete "A list of" and  
38 insert "Applicable"

1 AMENDMENT NO. 12

2 On page 7, at the beginning of line 23, after "(ii)" and before "optional" delete "A list of the"  
3 and insert "Applicable"

4 AMENDMENT NO. 13

5 On page 7, at the end of line 26, delete the period "." insert "and R.S. 47:337.5."

6 AMENDMENT NO. 14

7 On page 7, line 28, after "committee" and before the period "." insert the following:

8 "and adopted by the board. A collector's failure or refusal to provide the information  
9 as required in this Paragraph shall be an absolute defense against any claim by a  
10 taxing authority or collector against the board or advisory committee relating to the  
11 data utilized in the system provided for in this Section"

12 AMENDMENT NO. 15

13 On page 10, between lines 14 and 15, insert the following:

14 "(k) Impose a fee on any local collector that does not have an executed  
15 agreement as provided for in Subparagraph (c) of this Paragraph in an amount equal  
16 to the pro-rata share of the total actual costs incurred by the board for the creation,  
17 implementation, and on-going maintenance and operation of the uniform local return  
18 and remittance system. The pro-rata fee owed by each local collector shall be based  
19 on the parish's share of the state's total population according to the most recent  
20 federal decennial census. The fee authorized in this Subparagraph shall be billed by  
21 the board to each collector not having an agreement as provided for in Subparagraph  
22 (c) of this Paragraph. If a collector does not pay the fee authorized pursuant to the  
23 provisions of this Subparagraph within thirty calendar days after imposition of the  
24 fee by the board, the board shall notify the Louisiana Sales and Use Tax Commission  
25 for Remote Sellers of the delinquency, and the Louisiana Sales and Use Tax  
26 Commission for Remote Sellers shall deduct the amount of the unpaid fee from the  
27 collector's next monthly distribution and remit the funds directly to the board."

28 AMENDMENT NO. 16

29 On page 11, at the beginning of line 8, insert "office of motor vehicles and disbursed to the"

30 AMENDMENT NO. 17

31 On page 12, at the end of line 2, before the period "." insert a comma "," and insert the  
32 following:

33 "subject to the state providing funding for any maintenance or modifications to the  
34 single remittance system requested by the state. The Department of Revenue shall  
35 continue to operate the electronic local return and remittance system used and  
36 administered by the department as of January 1, 2024, until the board certifies to the  
37 Department of Revenue that the uniform electronic local return and remittance  
38 system required in this Section is fully designed, implemented, and available for use  
39 by taxpayers. The uniform electronic local return and remittance system required in  
40 this Section shall be fully designed, implemented, and available for use by taxpayers  
41 no later than January 1, 2026.

42 \* \* \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 §340. Louisiana Sales and Use Tax Commission for Remote Sellers; members;  
2 powers

3 \* \* \*

4 E.

5 \* \* \*

6 (2) The commission shall monthly remit monies, less any refunds, less any  
7 fees owed to the board pursuant to the provisions of R.S. 47:337.102(C)(1)(k), and  
8 amounts retained for expenses as defined in Paragraph (3) of this Subsection, to the  
9 appropriate state or local collector by electronic funds to the designated bank account  
10 of that state or local collector on or before the tenth business day of the month  
11 following the month of collection. Records of gross collections, refunds, and  
12 amounts retained for expenses shall be made accessible to the respective state or  
13 local collector on a monthly basis.

14 \* \* \*"

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