

Regular Session, 2013

Approved  
5-1-13

HOUSE STUDY REQUEST NO. 2

BY REPRESENTATIVE JAMES

TAX/SALES & USE: Requests the House Committee on Ways and Means to study the impact of expanding the role of the Louisiana Sales and Use Tax Commission to include issues relative to non-remote sales sourced to Louisiana

1 A STUDY REQUEST

2 To the House Committee on Ways and Means to study the impact of expanding the role of  
3 the Louisiana Sales and Use Tax Commission to include issues relative to non-  
4 remote sales sourced to Louisiana and to report its findings to the House of  
5 Representatives prior to the convening of the 2014 Regular Session of the  
6 Legislature of Louisiana.

7 WHEREAS, the Louisiana Sales and Use Tax Commission, hereafter referred to as  
8 the "commission" is proposed in House Bill No. 568 of the 2013 Regular Session of the  
9 Legislature to address Louisiana's right to require remote dealers to charge, collect, and remit  
10 sales taxes on remote sales taxable in and sourced to Louisiana; and

11 WHEREAS, the commission should also address the filing of state and local sales  
12 and use tax on in-state dealers; and

13 WHEREAS, the intended purposes of the commission are to:

- 14 (1) Propose uniform state and local sales and use tax regulations;
- 15 (2) Promulgate regulations which have the full force and effect of law;
- 16 (3) To select dealers and taxpayers for state, but not local, audits relative to intrastate  
17 sales and use tax transactions and events;
- 18 (4) To provide a voluntary multiparish and statewide simultaneous audit process and  
19 to adopt means for compensation of private auditing firms;

1           (5) To mandate web-based electronic filing of all returns relative to intrastate sales  
2 and use by dealers and taxpayers with a minimum amount of non-remote sales and use tax  
3 payments and remittances and to allow the option for those with less than the minimum;

4           (6) To develop or adopt a web-based portal to facilitate the reporting of state and  
5 local sales and use taxes, as well as other taxes administered by local taxing authorities, such  
6 as property taxes, occupational license taxes, insurance premium taxes, and inventory taxes;

7           (7) To receive and respond to state and local dealer and taxpayer requests for private  
8 letter rulings;

9           (8) To issue subpoenas for the appearance of persons and the production of papers,  
10 books, records, accounts, documents, and testimony and to enforce compliance therewith in  
11 the district court of the proper jurisdiction;

12           (9) To coordinate sales and use tax refund requests with all local single sales tax  
13 collectors in parishes in which the dealer or taxpayer requesting the refund conducts taxable  
14 transactions or uses; and

15           (10) To coordinate with state and local taxing authority administrator's actions in  
16 response to requests for refunds of taxes not paid under protest.

17           WHEREAS, the Louisiana Municipal Association, the Police Jury Association of  
18 Louisiana, the Louisiana Sheriffs' Association, the Louisiana Association of Tax  
19 Administrators, the Louisiana District Attorney Association, and the Louisiana School Board  
20 Association have a desire to study the expansion of the commission; and

21           WHEREAS, extensive research and study must be performed in order to propose  
22 legislation that would facilitate the beneficial effects of the expanded role of the commission  
23 to in-state dealers.

24           THEREFORE, the House of Representatives of the Legislature of Louisiana requests  
25 the House Committee on Ways and Means to study the impact of expanding the role of the  
26 Louisiana Sales and Use Tax Commission to include issues relative to non-remote sales  
27 sourced to Louisiana and to report its findings to the House of Representatives prior to the  
28 convening of the 2014 Regular Session of the Legislature of Louisiana.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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James

HSR No. 2

Requests the House Committee on Ways and Means to study the impact of expanding the role of the La. Sales and Use Tax Commission to include issues relative to non-remote sales sourced to La. and to report its findings to the House of Representatives prior to the convening of the 2014 R.S.