



1 from the sale of oil and gas production or in the cash value of that production is taxable to  
2 Louisiana and the tax is required to be paid on this income through the filing of annual  
3 income tax returns.

4 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
5 establish the Withholding Study Task Force to study the tax collection processes in other  
6 energy-producing states and make recommendations, if needed, regarding procedures  
7 relative to a requirement to deduct and withhold oil and gas proceeds of out-of-state  
8 individuals and entities.

9 BE IT FURTHER RESOLVED that the Withholding Study Task Force shall be  
10 comprised of the following members:

11 (1) The chairman of the Senate Committee on Revenue and Fiscal Affairs, or his  
12 designee.

13 (2) The chairman of the House Committee on Ways and Means, or his designee.

14 (3) One member of the Senate appointed by the president of the Senate.

15 (4) One member of the House appointed by the speaker of the House of  
16 Representatives.

17 (5) The secretary of the Department of Revenue, or his designee.

18 (6) The secretary of the Department of Natural Resources, or his designee.

19 (7) The chairman of the Louisiana State Mineral and Energy Board, or his designee.

20 (8) One member with experience in accounting in the oil and gas field appointed by  
21 the governor.

22 BE IT FURTHER RESOLVED that the Withholding Study Task Force requests  
23 participation in the meetings and the discussions from other representatives of the oil and  
24 gas industry.

25 BE IT FURTHER RESOLVED that the Legislature of Louisiana urges and requests  
26 the Department of Revenue in conjunction with the Louisiana Mineral and Energy Board and  
27 any other necessary association to compile information on energy-producing states and how  
28 taxes are collected in those states from out-of -state taxpayers relative to any amount derived  
29 from oil and gas production from any well located in the state and payable as a mineral lease,  
30 royalty interest, oil payment, overriding royalty interest, production payment interest,

1 working interest, or any other obligation expressed as a right to a specified interest in the  
2 cash proceeds received from the sale of oil and gas production or in the cash value of that  
3 production.

4 BE IT FURTHER RESOLVED that the Legislature of Louisiana urges and requests  
5 the Department of Revenue to provide a cost benefit analysis report to the Withholding  
6 Study Task Force.

7 BE IT FURTHER RESOLVED that the Withholding Study Task Force shall hold  
8 its organizational meeting no later than August 30, 2013, to elect a chairman and vice  
9 chairman from among its membership.

10 BE IT FURTHER RESOLVED that the task force shall meet as necessary during the  
11 interim, between the 2013 and 2014 Regular Sessions, and shall report its findings to the  
12 members of the Senate and the House of Representatives and to the governor no later than  
13 January 15, 2014.

14 BE IT FURTHER RESOLVED that the Withholding Study Task Force report shall  
15 be direct and concise and shall detail filing and payment requirements and necessary  
16 recommendations on tax policies to benefit the state and to insure the state receives its fair  
17 share of revenues from taxable properties located in the state.

18 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the  
19 secretary of the Department of Revenue, the secretary of the Department of Natural  
20 Resources, the chairman of the State Mineral and Energy Board, and to all members of the  
21 Withholding Study Task Force.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Danielle Doiron.

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#### DIGEST

Peacock

SCR No. 100

Establishes the Withholding Study Task Force to study the tax collection processes in other energy producing states and make recommendations, if needed, regarding procedures relative to dedication and withholding of oil and gas proceeds of out-of-state individuals and entities.

Requests that the task force shall be comprised of the following members:

- (1) The chairman of the Senate Committee on Revenue and Fiscal Affairs, or his designee.

- (2) The chairman of the House Committee on Ways and Means, or his designee.
- (3) One member of the Senate appointed by the president of the Senate.
- (4) One member of the House appointed by the speaker of the House of Representatives.
- (5) The secretary of the Department of Revenue, or his designee.
- (6) The secretary of the Department of Natural Resources, or his designee.
- (7) The chairman of the Louisiana State Mineral and Energy Board, or his designee.
- (8) One member with experience in accounting in the oil and gas field appointed by the governor.

Also requests participation in the meetings and discussions by representatives of the oil and gas industry.

Requests that its organizational meeting be no later than August 30, 2013, to elect a chairman and vice chairman from among its membership. Further requests the Withholding Study Task Force shall meet as necessary over the interim and shall report its findings to the members of the Senate and the House of Representatives and to the governor no later than January 15, 2014.

Requests the Withholding Study Task Force report shall be direct and concise and shall detail filing and payment requirements and necessary recommendations on tax policies to benefit the state from taxable properties located in the state.

A copy of this Resolution shall be transmitted to the secretary of the Department of Revenue, the secretary of the Department of Natural Resources, the chairman of the State Mineral and Energy Board, and to the members of the Withholding Study Task Force.