

2015 Regular Session

HOUSE BILL NO. 826

BY REPRESENTATIVE IVEY

TAX/SALES & USE: Establish the fee to be charged by the Department of Revenue for the collection and enforcement of collection of sales and use taxes of other taxing authorities

1 AN ACT

2 To enact R.S. 47:337.16(C), relative to sales and use tax; to establish the fee to be charged
3 by the Department of Revenue for collection and enforcement of collection of sales
4 and use taxes imposed by another taxing authority; to provide for effectiveness; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:337.16(C) is hereby enacted to read as follows:

8 §337.16. Authority to collect local sales and use taxes

9 * * *

10 C. The fee to be charged by the Department of Revenue to collect and
11 enforce the collection of any sales and use tax, and related penalty, interest, or other
12 charge, levied by any other taxing authority shall be no less than seven percent and
13 no more than 10 percent of the monies collected, pursuant to a contract authorized
14 under this Section.

15 Section 2. This Act shall become effective upon signature by the governor or, if not
16 signed by the governor, upon expiration of the time for bills to become law without signature
17 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
18 vetoed by the governor and subsequently approved by the legislature, this Act shall become
19 effective on the day following such approval.

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)]

HB 826 Original

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Ivey

Abstract: Establishes the amount of the fee to be charged by the Dept. of Revenue for the collection and enforcement of collection of sales and use taxes of another taxing authority.

Present law authorizes the Dept. of Revenue to contract with the governing authority of a taxing authority to collect the local sales and use taxes and related penalty, interest, and other charges of the taxing authority.

Proposed law retains present law and provides that the fee to be charged by the department for the collection and enforcement of collection of another taxing authority's sales and use taxes shall be at least 7% and no more than 10% of the monies collected.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:337.16(C))