
DIGEST

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HB 826 Engrossed

2015 Regular Session

Ivey

Abstract: Establishes a minimum amount for the fee which may 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 minimum 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 1% of the monies collected.

Proposed law excludes from provisions of proposed law collections of any local sales and use taxes imposed on motor vehicles.

Effective Jan. 1, 2016.

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

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the limitation on the amount of the fee from not less than 7% and not more than 10% to no less than 1%.
2. Add exclusion from proposed law for local sales and use taxes imposed on motor vehicles.
3. Change effectiveness from governor's signature to Jan. 1, 2016.