

2016 Regular Session

HOUSE BILL NO. 243

BY REPRESENTATIVE HOLLIS

TAX/SALES-USE, STATE: (Constitutional Amendment) Provides for centralized collection of sales and use taxes

1 A JOINT RESOLUTION

2 Proposing to add Article VII, Section 3(C) of the Constitution of Louisiana, to require that
3 all sales and use taxes levied by any political subdivision of the state be collected by
4 the Department of Revenue; to provide for submission of the proposed amendment
5 to the electors; and to provide for related matters.

6 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7 elected to each house concurring, that there shall be submitted to the electors of the state of
8 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
9 Article VII, Section 3(C) of the Constitution of Louisiana, to read as follows:

10 §3. Collection of Taxes

11 Section 3.

12 * * *

13 (C)(1) Notwithstanding Paragraph (B) of this Section or any other provision
14 of this constitution to the contrary, effective July 1, 2017, sales and use taxes levied
15 by any political subdivision of the state shall be collected, administered, and
16 enforced by the Department of Revenue, or its successor.

17 (2) The sales and use taxes collected by the Department of Revenue pursuant
18 to this Section shall be remitted to the respective political subdivisions levying such
19 sales and use taxes. The legislature shall not distribute or allocate the sales and use
20 taxes collected pursuant to this Section in any contrary manner or based upon any
21 other criteria or formula. Such sales and use taxes shall be and remain the property
22 of the political subdivisions and shall not be the property of the state.

1 (3) Prior to July 1, 2017, the legislature, by general law, shall provide for a
2 method of collection by the Department of Revenue, or its successor, of all sales and
3 use taxes levied by any political subdivision in order to implement the provisions of
4 this Paragraph.

5 Section 2. Be it further resolved that this proposed amendment shall be submitted
6 to the electors of the state of Louisiana at the statewide election to be held on November 8,
7 2016.

8 Section 3. Be it further resolved that on the official ballot to be used at said election
9 there shall be printed a proposition, upon which the electors of the state shall be permitted
10 to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall
11 read as follows:

12 To require that all sales and use taxes levied by any political subdivision of
13 the state be collected, administered, and enforced by the Department of
14 Revenue. (Effective July 1, 2017) (Adds Article VII, Section 3(C))

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 243 Original

2016 Regular Session

Hollis

Abstract: Provides that, effective July 1, 2017, sales and use taxes levied by political subdivisions shall be collected, administered, and enforced by the Dept. of Revenue, or its successor.

Present constitution provides that the sales and use taxes levied by political subdivisions of the state shall be collected by a single collector in each parish.

Proposed constitutional amendment provides that, effective July 1, 2017, sales and use taxes levied by political subdivisions shall be collected, administered, and enforced by the Dept. of Revenue, or its successor. The legislature shall provide for a method of collection by the department by general law prior to July 1, 2017, in order to implement the proposed constitutional amendment.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2016.

(Adds Const. Art. VII, §3(C))