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DIGEST

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HB 645 Original

2016 Regular Session

Abramson

**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))