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## DIGEST

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HB 717 Original

2016 Regular Session

Stokes

**Abstract:** Provides for the disposition of all state taxes, interest, and penalties collected by the Dept. of Revenue and designates a portion of these collections to be self-generated revenue of the department.

Proposed law provides that beginning July 1, 2016, an amount equal to 1% of the state taxes and interest collected by or on behalf of the Dept. of Revenue (DOR) shall be designated as self-generated revenue of the department.

Proposed law provides, with respect to penalties collected by DOR, the following:

- (1) From July 1, 2016 thru June 30, 2017, no more than 35% of penalties collected shall be designated as self-generated revenue of DOR and the remaining balance of penalties shall be deposited into the state general fund.
- (2) From July 1, 2017 thru June 30, 2018, no more than 30% of penalties shall be designated as self-generated revenue of DOR and the remaining balance of penalties shall be deposited into the state general fund.
- (3) From July 1, 2018, and thereafter, no more than 25% of penalties shall be designated as self-generated revenue of DOR and the remaining balance of penalties shall be deposited into the state general fund.

Proposed law requires the self-generated revenues to be used by DOR for the administration and collection of taxes and for operation of the department.

Proposed law exempts amounts collected by DOR that are required to be deposited into the Transportation Trust Fund or any other taxes required to be deposited into other special treasury funds pursuant to present Constitution from the provisions of proposed law.

Present law authorizes an interagency transfer between the DOR and the Board of Tax Appeals in lieu of filing fees.

Proposed law changes present law to *require* rather than *authorize* the interagency transfer and fixes the amount of the monies transferred at 1/100th of 1% of taxes and fees retained by DOR according to the official forecast adopted by the Revenue Estimating Conference.

(Amends §2 of Act No. 198 of the 2014 R.S.; Adds R.S. 47:1608)