Fiscal Note

LEGISLATIVE FISCAL OFFICE

Date: May 31, 2016 2:44 PM
Dept./Agy.: Revenue
Subject: Sales Tax Streamlining Commission provisions
Author: STOKES
Analyst: Deborah Vivien

TAX/SALES & USE
EGF NO IMPACT GF RV See Note
Provides relative to the Sales Tax Streamlining and Modernization Commission


Proposed law retains current law and extends the Commission to June 30, 2018 with a 2/3 vote of the commission membership prior to June 30, 2017. The bill also establishes a subcommittee to develop recommendations of potential policy changes regarding coordinated multi-parish sales and use tax audits due by January 15, 2017. Membership includes commission members representing the Police Jury Association of LA, the LA Municipal Association, LA School Board Association, LA Association of Tax Administrators, LA Sheriffs Association, LA Multi-parish Tax Commission, Department of Revenue, and the LA Legislative Auditor.

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Should the Commission vote to extend its mandate for an additional year, it is expected that activities will be conducted in the same manner as the current Commission. Without additional resources, current workload obligations may be delayed in order to meet the requirements of this bill.

REVENUE EXPLANATION
There is no anticipated direct material effect on governmental revenues as a result of this measure.