AN ACT

To amend and reenact R.S. 47:301.2(F) and (G) and to enact R.S. 47:301.2(H), relative to the Sales Tax Streamlining and Modernization Commission; to establish and provide with respect to a subcommittee for the development of recommendations for a policy for coordinated multi-parish audits; to provide with respect to sunset of the commission; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301.2(F) and (G) are hereby amended and reenacted and R.S. 47:301.2(H) is hereby enacted to read as follows:

§301.2. Sales Tax Streamlining and Modernization Commission

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F. There shall be a subcommittee established for the development of recommendations to be presented to the commission concerning potential policy changes regarding coordinated multi-parish sales and use tax audits. The subcommittee shall be composed of the commission members representing the Police Jury Association of Louisiana, the Louisiana Municipal Association, the Louisiana School Boards Association, the Louisiana Association of Tax Administrators, the Louisiana Sheriffs Association, the Louisiana Multi-parish Tax Commission, the Department of Revenue, and the Louisiana Legislative Auditor. The members of the subcommittee shall elect a chairman as approved by a majority of the members of the subcommittee. The subcommittee's report shall be presented to the commission by January 15, 2017.

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G. Reports and Recommendations. The commission shall review any reports of the research groups and subcommittees, and after having conducted its comprehensive review, shall prepare a report of its recommendations for any revision of current practices, administrative procedure, statutory law, and Louisiana constitution. A recommendation concerning the collection or administration of local sales and use taxes shall require approval of three-quarters of the members of the commission. The commission's interim report shall be submitted to the governor, the president of the Senate, and the speaker of the House of Representatives no later than January 15, 2016. The final report shall be prepared as determined by the commission.

H. Sunset. The commission shall terminate on June 30, 2017, but if approved by a two-thirds vote of the membership prior to June 30, 2017, the commission may continue its work through June 30, 2018.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________

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