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## DIGEST

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HB 307 Original

2017 Regular Session

Lyons

**Abstract:** Requires a tax clearance from the Dept. of Revenue for the issuance or renewal of licenses, permits, and tax resale certificates and the approval of state contracts.

Proposed law prohibits any La. agency that governs, regulates, or issues any type of professional or any other license, permit, or certification from granting, issuing, or renewing a license, permit, certification, or tax resale certificate unless the applicant has first obtained and submitted a signed tax clearance from the secretary of the Dept. of Revenue. The tax clearance indicates that the applicant is current in filing all tax returns and in payment of all taxes, interest, penalties, and fees owed to the state, excluding items under formal appeal.

Proposed law provides that no contract, subcontract, or request for proposal will be approved for any state contract unless the person, entity, contractor, vendor, or group seeking the contract has first obtained and submitted a signed tax clearance.

Proposed law provides that the tax clearance is required for the approval of contracts with this state for the following:

- (1) For the purpose of construction.
- (2) To provide any product, good, service, or repair.
- (3) For the procurement of supplies, services, or major repairs, including high technology acquisitions or complex services.
- (4) For consulting, professional, personal, and social services.
- (5) For purchase or lease of property.
- (6) For the procurement of medical and laboratory supplies and medical equipment required for the purpose of diagnosis or direct treatment of a patient by a health care provider in a hospital or clinical setting.

Proposed law provides that in emergency situations the chief procurement officer or his designee may make or authorize others to approve a contract without a tax clearance.

Proposed law authorizes a contract award without a tax clearance by the chief procurement officer

or his designee if determined in writing that there is only one source for the required product, service, or major repair.

Proposed law provides that the terms "state" and "agency" mean any state office, department, board, commission, institution, division, officer or other person, or functional group that is authorized to exercise any functions of the government of the state. Proposed law excludes from these terms any governing body or officer of any local government or subdivision of the state, district attorney, or sheriff or any parochial officer who exercises functions coterminous with the municipality in which he performs those functions.

Proposed law does not apply to contracts for the construction, maintenance, or repair of highways and streets or to contracts financed in whole or in part by contributions or loans from any agency of the U.S. government.

Proposed law does not apply if the taxpayer has paid the amount due under protest or has entered into an installment agreement and is in compliance with the terms of the agreement.

Proposed law does not apply to a license to practice law in La.

Proposed law applies prospectively only.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1678)