



1 of all other sales and use taxes, exclusive of state sales and use taxes, levied and  
2 collected within any local governmental subdivision, shall not exceed three percent.

3 \* \* \*

4 Section 2. Be it resolved by the Legislature of Louisiana, two-thirds of the members  
5 elected to each house concurring, that there shall be submitted to the electors of the state of  
6 Louisiana, for their approval or rejection in the manner provided by law, a proposal to add  
7 Article VII, Section 3(C) of the Constitution of Louisiana, to read as follows:

8 §3. Collection of Taxes

9 Section 3.(A)

10 \* \* \*

11 (C)(1)(a) Notwithstanding any provision of this constitution to the contrary,  
12 the legislature may provide by law, enacted by a two-thirds vote of the elected  
13 members of each house of the legislature, for the centralized collection of all sales  
14 and use taxes levied by all taxing authorities within the state.

15 (b) Any law establishing the procedure for centralized collection shall ensure  
16 the prompt remittance of the respective tax monies collected by the state single  
17 collector to the single local collector for each parish for distribution to the respective  
18 taxing authority identified on the taxpayers' returns.

19 (2) If the centralized collection of taxes is performed by the state, the taxes  
20 collected shall not be commingled with state monies nor be considered state money  
21 or state funds for purposes of Section 9 of this Article. The tax monies collected are  
22 hereby deemed to be the property of the taxing authority which imposed the tax.

23 (3) Absent the enactment for centralized collection as provided in this  
24 Paragraph, such collection shall be as provided in Paragraph (B) of this Section.

25 Section 3. Be it further resolved that the provisions of these amendments shall  
26 become effective on January 1, 2021.

27 Section 4. Be it further resolved that this proposed amendment shall be submitted  
28 to the electors of the state of Louisiana at the statewide election to be held on October 12,  
29 2019.

1 Section 5. Be it further resolved that on the official ballot to be used at the election,  
2 there shall be printed a proposition, upon which the electors of the state shall be permitted  
3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
4 follows:

5 Do you support an amendment to authorize the legislature to provide by law  
6 for the centralized collection of all sales and use taxes levied in this state?

7 (Effective January 1, 2021) (Amends Article VI, Section 29(A); Adds Article  
8 VII, Section 3(C))

### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 57 Original

2019 Regular Session

Magee

**Abstract:** Authorizes the legislature to provide by law for the centralized collection of all sales and use taxes levied in La.

Present constitution authorizes any local governmental subdivision or school board to levy and collect taxes on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law, if approved by a majority of the electors voting thereon in an election held for that purpose.

Present constitution requires that all local governing authorities which levy sales and use taxes within a parish to agree among themselves to provide for the collection of their taxes by a single collector.

Proposed constitutional amendment changes present constitution by removing the authority of a local governmental subdivision to collect sales and use taxes it imposes, and requires instead that the legislature provide by law for the centralized collection of all sales and use taxes levied by all taxing authorities within the state.

Proposed constitutional amendment provides that if the state is the central collector, that the taxes of any nonstate taxing authority shall not be commingled with state monies nor be considered state money or state funds for purposes of present constitution with respect to the deposit of funds within the state treasury.

Proposed constitutional amendment requires that any law establishing the procedure for centralized collection shall ensure the prompt remittance of the respective tax monies collected by the state single collector to the single local collector for each parish for distribution to the respective taxing authority identified on the taxpayers' returns.

Effective Jan. 1, 2021.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

(Amends Art. VI, §29(A); Adds Art. VII, §3(C))