

CONFERENCE COMMITTEE REPORT

HB 11

2020 First Extraordinary Session

Stefanski

June 30, 2020

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 11 by Representative Stefanski, recommend the following concerning the Engrossed bill:

- 1. That Senate Committee Amendment No. 1 by the Senate Committee on Revenue and Fiscal Affairs (#313) be rejected.
- 2. That Senate Committee Amendment No. 2 by the Senate Committee on Revenue and Fiscal Affairs (#313) be adopted.
- 3. That the following amendment to the Engrossed bill be adopted:

AMENDMENT NO. 1

On page 1, at the beginning of line 14 delete "one tenth" and insert "five hundredths"

Respectfully submitted,

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Representative John M. Stefanski

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Senator R. L. Bret Allain II

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Representative Stuart J. Bishop

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Senator Mike Reese

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Representative Mark Wright

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Senator Patrick McMath

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)]

**CONFERENCE COMMITTEE REPORT DIGEST**

**HB 11**

**2020 First Extraordinary Session**

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**Keyword and oneliner of the instrument as it left the House**

TAX/SALES & USE: Provides for the amount of compensation persons required to collect state sales and use tax may deduct for remitting taxes (Item #30)

**Report adopts Senate amendments to:**

1. Change the effective date to August 1, 2020.

**Report rejects Senate amendments which would have:**

1. Changed the maximum aggregate dealer compensation amount for a dealer from \$1,500 to \$1,200 per calendar month.

**Report amends the bill to:**

1. Change the amount dealers may deduct and retain for the purpose of compensating the dealer for accounting for and remitting the tax from 1.1% to 1.05%.

**Digest of the bill as proposed by the Conference Committee**

Present law imposes a 4.45% state tax upon the sale, use, consumption, storage, or rental of certain tangible personal property and services.

Present law provides that the dealer shall be allowed to deduct and retain .935% of the total amount of taxes due for the purpose of compensating the dealer for accounting for and remitting the tax.

Proposed law changes the amount dealers may deduct and retain from .935% to 1.05% of the total amount of taxes due.

Present law provides that the calculation of the compensation shall be based only on the taxes levied pursuant to present law (R.S. 47:302, 321, 331, and R.S. 51:1286). Proposed law retains present law.

Effective August 1, 2020.

(Amends R.S. 47:306(A)(3)(a))