AN ACT

To amend and reenact R.S. 47:301.2(G), relative to the Sales Tax Streamlining and Modernization Commission; 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(G) is hereby amended and reenacted to read as follows:

§301.2. Sales Tax Streamlining and Modernization Commission

* * *

G. 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.

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 1060 Engrossed 2016 Regular Session Stokes

Abstract: Provides with respect to the sunset of the Sales Tax Streamlining and Modernization Commission.

Present law establishes the Sales Tax Streamlining and Modernization Commission, hereinafter referred to as “commission”, to perform a comprehensive study of La.’s state and local sales and use tax systems, and to make recommendations to the legislature regarding revision of practices, administrative procedure, statutory law, and the La. constitution.
Present law terminates the commission on June 30, 2017.

Proposed law adds to present law authority for the commission to continue its work through June 30, 2018, if approved prior to June 30, 2017, by a 2/3rds vote of the commission members.

(Amends R.S. 47:301.2 (G))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Remove changes to voting requirements and reports of the committee.