

2020 Regular Session

HOUSE BILL NO. 581

BY REPRESENTATIVE ECHOLS

TAX/SALES & USE: Authorizes the secretary of the Department of Revenue to act as the central tax collector for local sales and use taxes and occupational license taxes

1 AN ACT

2 To amend and reenact R.S. 36:451(B) and 458(B) and R.S. 47:301(2), (10)(a)(ii), (14)(i),

3 and (25), 302(K)(4), (6) and (7)(a)(ii), and (W)(1), 303.1(C) through (H),

4 306(A)(1)(a) through (c) and (5) and (D)(1)(c) and (3), 306.1, 307(A), 308(A),

5 309(A)(1), 311 through 314, 337.2(A)(1)(b), (C)(introductory paragraph), (1)(a), (c),

6 and (d), (3), and (4)(a)(ii) and (b)(i), (iii), and (iv), 337.4(A) and (C), 337.5,

7 337.6(A)(2), 337.9(E)(2) and (4), 337.15(A)(2), 337.19(A), 337.87(A),

8 338.1(A)(1)(introductory paragraph), 1439(D)(2) and (3), 1541(D)(2)(introductory

9 paragraph), 1542.2(A), 1561(A)(introductory paragraph) and (4), 1561.1(A),

10 1566(A), 1567, 1569, 1570, 1574(introductory paragraph) and (1), 1575, 1577(A),

11 1579, 1580(A) and (C)(2), 1581, 1582(A), 1601(A)(1) and (2)(d), 1604, 1604.1(A),

12 (C), and (D)(2), 1604.2, 1641, 1642(introductory paragraph), and 1673, to enact R.S.

13 47:337.2(C)(1)(e) and (f) and Chapter 19 of Subtitle II of Title 47 of the Louisiana

14 Revised Statutes of 1950, to be comprised of R.S. 47:1695.1 through 1695.4, and

15 to repeal R.S. 47:337.4(D), 337.13, 337.13.1, 337.18, 337.20 through 337.23, 337.25

16 through 337.63, 337.65 through 337.85, and 337.91 through 337.102, relative to the

17 collection of taxes; to create a centralized collection process for local sales and use

18 and occupational license taxes; to require all sales and use taxes or occupational

19 license taxes levied by a political subdivision to be collected by the secretary of the

20 Department of Revenue; to provide for the authority, duties, and responsibilities of

1 the secretary of the Department of Revenue with respect to the administration of  
 2 taxes; to provide for reporting; to provide for the accounting and disposition of the  
 3 local taxes collected; to provide for the creation of a Parish Local Tax Auditor; to  
 4 provide for the powers, duties, and responsibilities of a Parish Local Tax Auditor;  
 5 to provide funding for Parish Local Tax Auditors; to provide for the Parish Local  
 6 Tax Auditor Board; to provide for the powers, duties, and responsibilities of the  
 7 Parish Local Tax Auditor Board; to provide for funding of the Parish Local Tax  
 8 Auditor Board; to provide for the termination of the Parish Local Tax Auditor Board;  
 9 to repeal certain provisions relating to local collections of sales and use taxes; to  
 10 provide for definitions; to provide for criminal penalties; to provide for effectiveness;  
 11 to provide for certain limitations and requirements; and to provide for related  
 12 matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 36:451(B) and 458(B) are hereby amended and reenacted to read as  
 15 follows:

16 §451. Department of Revenue; creation; domicile; composition; purposes and  
 17 functions

18 \* \* \*

19 B. The Department of Revenue, through its offices and officers, shall be  
 20 responsible for assessing, evaluating, and collecting the consumer, producer, and any  
 21 other state taxes or local taxes specifically assigned by law to the department, and  
 22 shall have authority generally for alcoholic beverage control and the regulation of  
 23 charitable gaming.

24 \* \* \*

25 §458. Offices; purposes and functions

26 \* \* \*

27 B. The office of tax administration, group I, shall be responsible, in  
 28 accordance with applicable laws and under the direction of the secretary, for the  
 29 administration, and assessment of the individual income tax, sales taxes, the tax-

1 return processing and post-processing operations, the collection of local sales and use  
2 taxes and occupational license taxes, and the centralized tax assessment and  
3 collection functions for the taxes imposed by law in the state of Louisiana and  
4 matters related thereto. Whenever the secretary deems necessary, he may reassign  
5 the responsibility for the collection of a tax or other duty assigned by this Subsection  
6 to this office to another office within the department created by this Section.

7 \* \* \*

8 Section 2. R.S. 36:451(B) and 458(B) and R.S. 47:301(2), (10)(a)(ii), (14)(i), and  
9 (25), 302(K)(4), (6) and (7)(a)(ii), and (W)(1), 303.1(C) through (H), 306(A)(1)(a) through  
10 (c) and (5) and (D)(1)(c) and (3), 306.1, 307(A), 308(A), 309(A)(1), 311 through 314,  
11 337.2(A)(1)(b), (C)(introductory paragraph), (1)(a), (c), and (d), (3), and (4)(a)(ii) and (b)(i),  
12 (iii), and (iv), 337.4(A) and (C), 337.5, 337.6(A)(2), 337.9(E)(2) and (4), 337.15(A)(2),  
13 337.19(A), 337.87(A), 338.1(A)(1)(introductory paragraph), 1439(D)(2) and (3),  
14 1541(D)(2)(introductory paragraph), 1542.2(A), 1561(A)(introductory paragraph) and (4),  
15 1561.1(A), 1566(A), 1567, 1569, 1570, 1574(introductory paragraph) and (1), 1575,  
16 1577(A), 1579, 1580(A) and (C)(2), 1581, 1582(A), 1601(A)(1) and (2)(d), 1604, 1604.1(A),  
17 (C), and (D)(2), 1604.2, 1641, 1642(introductory paragraph), and 1673 are hereby amended  
18 and reenacted R.S. 47:337.2(C)(1)(e) and (f) and Chapter 19 of Subtitle II of Title 47 of the  
19 Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:1695.1 through 1695.4 are  
20 hereby enacted to read as follows:

21 §301. Definitions

22 As used in this Chapter the following words, terms, and phrases have the  
23 meanings ascribed to them in this Section, unless the context clearly indicates a  
24 different meaning:

25 \* \* \*

26 (2) "Collector" shall mean ~~and include (a)~~ the secretary of the Department  
27 of Revenue for the state of Louisiana and includes his duly authorized assistants and  
28 employees, ~~when used in reference to a sales and use tax levied by the state, or (b)~~  
29 ~~the individual or entity designated as collector of the appropriate single sales and use~~

1 ~~tax collection office, and his duly authorized assistants, of any political subdivision~~  
2 ~~authorized under the constitution and laws of the state of Louisiana to levy and~~  
3 ~~collect a sales and use tax, except a statewide political subdivision, when used in~~  
4 ~~reference to a sales and use tax levied by such political subdivision.~~

5 \* \* \*

6 (10)(a)

7 \* \* \*

8 (ii) Solely for purposes of the imposition of the sales and use tax levied by  
9 a political subdivision or school board, "retail sale" or "sale at retail" shall mean a  
10 sale to a consumer or to any other person for any purpose other than for resale in the  
11 form of tangible personal property, or resale of those services defined in Paragraph  
12 (14) of this Section provided the retail sale of the service is subject to sales tax in this  
13 state, and shall mean and include all such transactions as the collector, upon  
14 investigation, finds to be in lieu of sales; provided that sales for resale be made in  
15 strict compliance with the rules and regulations. Any dealer making a sale for resale,  
16 which is not in strict compliance with the rules and regulations shall himself be liable  
17 for and pay the tax. ~~A local~~ The collector shall accept a resale certificate issued by  
18 the Department of Revenue, provided the taxpayer includes the parish of its principal  
19 place of business and local sales tax account number on the state certificate.  
20 However, in the case of an intra-parish transaction from dealer to dealer, the  
21 collector may require that the local exemption certificate be used in lieu of the state  
22 certificate. The department shall accommodate the inclusion of such information on  
23 its resale certificate for such purposes.

24 \* \* \*

25 (14) "Sales of services" means and includes the following:

26 \* \* \*

27 (i) Solely for purposes of the sales and use tax levied by the state, the  
28 furnishing of telecommunications services for compensation, in accordance with the  
29 provisions of R.S. 47:301.1. Local political subdivisions are prohibited from levying

1 a sales and use tax on telecommunications services not in effect on July 1, 1990,  
2 provided, however, that the provisions of this Subparagraph shall not be construed  
3 to prohibit the levy or the collector's collection of any franchise, excise, gross  
4 receipts, or similar tax or assessment by any political subdivision of the state as  
5 defined in Article VI, Section 44(2) of the Constitution of Louisiana.

6 \* \* \*

7 (25) "Taxing authority" shall mean and include both the state and a statewide  
8 political subdivision and any political subdivision of the state authorized under the  
9 Constitution or laws of the state of Louisiana to levy and ~~collect~~ receive a sales and  
10 use tax, unless the context indicates otherwise. For purposes of the Uniform Local  
11 Sales Tax Code provided for in Chapter 2D of this Subtitle, "taxing authority" shall  
12 mean any political subdivision of the state authorized under the Constitution or laws  
13 of the state of Louisiana to levy and ~~collect~~ receive a sales and use tax, except a  
14 statewide political subdivision.

15 \* \* \*

16 §302. Imposition of tax

17 \* \* \*

18 K. An additional tax shall be levied as follows:

19 \* \* \*

20 (4) The tax levied under this Subsection shall be paid in lieu of any sales or  
21 use tax which would otherwise be levied ~~and collected~~ by a local political  
22 ~~jurisdiction~~ subdivision of this state and collected by the collector.

23 \* \* \*

24 (6) The taxes levied under this Subsection shall be collected by ~~Department~~  
25 ~~of Revenue, advised by the Louisiana Uniform Local Sales Tax Board. The~~  
26 ~~secretary shall assess a collection fee, not to exceed one percent of the proceeds of~~  
27 ~~the tax, as reimbursement for the actual cost of collection of the tax. The department~~  
28 ~~shall keep the board informed on a regular basis of the collection and distribution of~~

1 ~~the taxes collected, and the board shall receive a copy of the executive budget~~  
2 ~~submission of the Local Tax Division of the Board of Tax Appeals~~ the collector.

3 (7)(a) From the current collections of the tax collected under this Subsection,  
4 the secretary shall make the following distributions:

5 \* \* \*

6 (ii) All monies remaining after satisfaction of the requirements of Item (i)  
7 of this Subparagraph shall be distributed quarterly to ~~the central local sales and use~~  
8 ~~tax collector or, if none,~~ the parish governing authority according to population. The  
9 ~~central local sales and use tax collector or the~~ parish governing authority shall at no  
10 charge distribute the tax proceeds received from the secretary to each political  
11 subdivision within the parish which levies a sales and use tax or receives a portion  
12 of the proceeds of a parishwide sales and use tax levy, in accordance with each such  
13 political subdivision's pro rata share of local sales and use tax receipts collected on  
14 all other transactions subject to local sales and use taxes during the most recent state  
15 fiscal year for which data is available within thirty days of receipt of the proceeds.

16 \* \* \*

17 W.(1) Nothing in Subsection K of this Section shall prohibit a taxpayer from  
18 electing to separately file ~~with the applicable parish sales and use tax collector or~~  
19 ~~central collection commission~~ with the collector a use tax return and to remit the  
20 correct and full amount of use tax due pursuant to the provisions of all applicable  
21 local ordinances, hereinafter referred to as "paid local use tax return".

22 \* \* \*

23 §303.1. Direct Payment Numbers

24 \* \* \*

25 C. ~~Upon application by a taxpayer to the department for a DP Number~~  
26 ~~pursuant to Paragraph (B)(1) or (2) of this Section, the department shall notify by~~  
27 ~~certified mail the local agency or agencies charged with collection of the sales and~~  
28 ~~use tax imposed by the political subdivisions in the parish or parishes in which the~~  
29 ~~taxpayer has a manufacturing establishment or facility or is a taxpayer that meets the~~

1        ~~requirements of Paragraph (B)(2) of this Section. The department and the local~~  
 2        ~~collection agency or agencies shall review the application and shall audit the~~  
 3        ~~taxpayer to determine that the taxpayer meets the qualifications provided in~~  
 4        ~~Subsection B of this Section, if the department or local collection agency or agencies~~  
 5        ~~consider such audit necessary. If a taxpayer has met the qualifications of Subsection~~  
 6        ~~B of this Section, the DP Number shall be applicable to local sales and use taxes~~  
 7        ~~levied and imposed by the political subdivision in the parish or parishes in which the~~  
 8        ~~taxpayer has a manufacturing establishment or facility.~~

9                ~~D. If the taxpayer applying for a DP Number pursuant to Paragraph (B)(1)~~  
 10        ~~or (2) of this Section meets the qualifications of Subsection B of this Section and~~  
 11        ~~obtains written approval from the local agency or agencies charged with the~~  
 12        ~~collection of sales and use tax imposed by the political subdivisions in the parish or~~  
 13        ~~parishes in which the taxpayer has a manufacturing establishment or facility or is a~~  
 14        ~~taxpayer that meets the requirements of Paragraph (B)(2) of this Section, the~~  
 15        ~~department shall issue the DP Number to the taxpayer. If the taxpayer meets the~~  
 16        ~~qualifications of Subsection B of this Section but written approval is denied or~~  
 17        ~~withheld by the local agency or agencies charged with the collection of sales and use~~  
 18        ~~tax imposed by the political subdivisions in the parish or parishes in which the~~  
 19        ~~taxpayer has a manufacturing establishment or facility or is a private, nonprofit, tax-~~  
 20        ~~exempt organization, the department shall issue a DP Number to the taxpayer that~~  
 21        ~~shall be applicable only for the purposes of state sales and use tax.~~

22                ~~E. The department shall review the procedures and practices, records, and~~  
 23        ~~reports of the taxpayer at least once in every three calendar years after the year in~~  
 24        ~~which the application for the DP Number is granted, and the department shall audit~~  
 25        ~~the books and records of such taxpayer unless the department decides, in its~~  
 26        ~~discretion, that such an audit is not necessary.~~

27                ~~F. E. The DP Number issued by the department under this Section may be~~  
 28        ~~revoked by the secretary at any time if the taxpayer fails to meet the qualifications~~  
 29        ~~provided in this Section, or if the department receives written notice of the~~



1 quarter. The secretary shall provide by regulation for the period and method of  
2 determining, under this proviso, the average taxes due from a dealer. Any dealer  
3 who is required to file his sales tax return on a quarterly basis, as provided above,  
4 may file his returns and pay the tax on a monthly basis after first having received  
5 written approval from the secretary to do so. Application to file monthly must be  
6 furnished to the secretary in writing and will set forth complete justification for the  
7 shorter reporting period.

8 (c) Whenever the taxes due to the state or ~~any single tax collector~~ a political  
9 subdivision are from the state acting as a dealer through any department, agency,  
10 board, commission, or other state entity, the taxes shall be due and payable annually,  
11 and the return shall be filed and tax paid on or before the twentieth day of the month  
12 following the end of the state's fiscal year. However, if the accumulated sales taxes  
13 due hereunder to the state or ~~any single tax collector~~ a political subdivision equal or  
14 exceed five hundred dollars by the last day of any calendar month prior to the close  
15 of the state's fiscal year, the taxes shall be due and payable and the return shall be  
16 filed and the tax paid on or before the twentieth day of the calendar month following  
17 the calendar month during which the five hundred dollar threshold is exceeded.

18 \* \* \*

19 (5) For the purpose of collecting and remitting to the state the tax imposed  
20 by this Chapter or by any political subdivision, the dealer is hereby declared to be the  
21 agent of the state.

22 \* \* \*

23 D. Registration by nonresident prime contractor. (1) Prior to commencing  
24 work on any construction contract which in the aggregate exceeds three thousand  
25 dollars, any nonresident prime contractor, as defined in R.S. 47:9(A)(2), shall:

26 \* \* \*

27 (c) Register the contract with the ~~central collection agency for local sales and~~  
28 use taxes of the parish collector and any political subdivision levying a local tax in  
29 which the contract is to be performed. The ~~central collection agency~~ political



1 by the taxpayer and the denominator of which is the total mileage, to obtain the  
2 taxable amount of tax basis. This amount shall be multiplied by the tax rate to  
3 disclose the tax due.

4 Each such dealer, at the time of making the return required hereunder, shall  
5 remit to the collector the tax due for the preceding calendar month as shown on the  
6 return.

7 \* \* \*

8 §307. Collector's authority to determine the tax in certain cases

9 A. In the event any dealer fails to make a report and pay the tax as provided  
10 in this Chapter or as required by a political subdivision or in case the dealer makes  
11 a grossly incorrect report or a report that is false or fraudulent, the collector shall  
12 make an estimate of the retail sales of such dealer for the taxable period, of the gross  
13 proceeds from rentals or leases of tangible personal property by the dealer, or the  
14 cost price of all articles of tangible personal property imported by the dealer for use  
15 or consumption or distribution or storage to be used or consumed in this state, and  
16 of the gross amounts paid or charged for services taxable; and it shall be the duty of  
17 the collector to assess and collect the tax together with any interest and penalty that  
18 may have accrued thereon, which assessment shall be considered prima facie correct  
19 and the burden to show the contrary shall rest upon the dealer.

20 \* \* \*

21 §308. Termination or transfer of business

22 A. If any dealer liable for any tax, interest, or penalty levied hereunder or by  
23 a political subdivision sells his business or stock of goods or quits the business, he  
24 shall make a final return and payment within fifteen days after the date of selling or  
25 quitting the business. His successor, successors, or assigns, if any, shall withhold  
26 sufficient of the purchase money to cover the amount of such taxes, interest, and  
27 penalties due and unpaid until such time as the former owner shall produce a receipt  
28 from the secretary showing that they have been paid, or a certificate stating that no  
29 taxes, interest, or penalties are due. If the purchaser of a business or stock of goods

1 fails to withhold purchase money as above provided, he shall be personally liable for  
2 the payment of the taxes, interest, and penalties accrued and unpaid on account of the  
3 operation of the business by any former owner, owners, or assigns.

4 \* \* \*

5 §309. Dealers required to keep records

6 A.(1) Every dealer required to make a report and pay any tax levied under  
7 this Chapter or by a political subdivision shall keep and preserve suitable records of  
8 the sales, purchases, or leases taxable under this Chapter or taxable by a political  
9 subdivision, and such other books of accounts as may be necessary to determine the  
10 amount of tax due ~~hereunder~~, and other information as may be required by the  
11 secretary; and each dealer shall secure, maintain and keep until the taxes to which  
12 they relate have prescribed, a complete record of tangible personal property received,  
13 used, sold at retail, distributed, or stored, leased or rented, within this state or a  
14 taxing jurisdiction by the ~~said~~ dealer, together with invoices, bills of lading, and  
15 other pertinent records and papers as may be required by the secretary for ~~the~~  
16 reasonable administration ~~of this Chapter~~ and collection of taxes, and a complete  
17 record of all sales or purchases of ~~services taxable under this Chapter~~ taxable  
18 services until the taxes to which they relate have prescribed.

19 \* \* \*

20 §311. Collector's authority to examine records of transportation companies

21 The collector is specifically authorized to examine at all reasonable hours,  
22 the books, records, and other documents of all transportation companies, agencies,  
23 or firms operating in this state, whether they conduct their business by truck, rail,  
24 water, airplane, or otherwise, in order to determine what dealers are importing or are  
25 otherwise shipping articles of tangible personal property subject to the tax levied by  
26 this Chapter or by a political subdivision. When any such transportation company  
27 refuses to permit the examination of its records, as provided in this Section, the  
28 collector may proceed by rule against it, in term time or in vacation, in any court of  
29 competent jurisdiction in the parish where such refusals occurred, to show cause why

1 the collector should not be permitted to examine its books, records or other  
2 documents. This rule may be tried in open court or in chambers, and in case the rule  
3 is made absolute, the same shall be considered a judgment of the court, and every  
4 violation thereof shall be considered as a contempt of court and punished according  
5 to law.

6 §312. Failure to pay tax on imported tangible personal property; grounds for  
7 attachment

8 The failure of any dealer to pay the tax and any interest, penalties, or costs  
9 due under the provisions of this Chapter or due to a political subdivision on any  
10 tangible personal property imported from outside the state or taxing jurisdiction for  
11 use, consumption, distribution or storage to be used in this state or a taxing  
12 jurisdiction, or imported for the purpose of leasing or renting the same, shall make  
13 the tax, interest, penalties, or costs ipso facto delinquent. This failure shall moreover  
14 be a sufficient ground for the attachment of the personal property imported wherever  
15 it may be found, whether the delinquent taxpayer is a resident or nonresident, and  
16 whether the property is in the possession of the delinquent taxpayer or in the  
17 possession of other persons.

18 It is the intention of this law to prevent the disposition of the ~~said~~ tangible  
19 personal property in order to insure payment of ~~the tax~~ taxes imposed by this Chapter  
20 or by a political subdivision, together with interest, penalties and costs, and authority  
21 to attach is hereby specifically granted to the collector. The procedure prescribed by  
22 law in attachment proceedings shall be followed except that no bond shall be  
23 required of the ~~State~~ state or a political subdivision.

24 §313. System of import permits; seizure and forfeiture of vehicles used in importing  
25 without permit

26 A. In order to prevent the illegal importation of tangible personal property  
27 which is subject to tax, and to strengthen and make more effective the manner and  
28 method of enforcing payment of the tax imposed by this Chapter or by a political  
29 subdivision, the collector is hereby authorized to put into operation a system of

1 permits whereby any person or dealer may import tangible personal property by  
 2 truck, automobile, or other means of transportation other than a common carrier,  
 3 without having the truck, automobile or other means of transportation seized and  
 4 subjected to legal proceeding for its forfeiture. Such system of permits shall require  
 5 the person or dealer who desires to import tangible personal property subject to tax  
 6 imposed by this Chapter or by a political subdivision, to apply to the collector for a  
 7 permit, stating the kind of vehicle to be used, the name of the driver, the license  
 8 number of the vehicle, the kind or character of tangible personal property to be  
 9 imported, the date, the name and address of the consignee, and such other  
 10 information as the collector may deem proper or necessary. These permits shall be  
 11 free of cost to the applicant and may be obtained at any of the branch offices of the  
 12 department of revenue, including the branch offices located at Shreveport and Lake  
 13 Charles.

14 B. The importation into this state or any taxing jurisdiction of tangible  
 15 personal property which is subject to tax, by truck, automobile, or other means of  
 16 transportation other than a common carrier, without having first obtained a permit  
 17 described above, (if the tax imposed by this Chapter or by a political subdivision has  
 18 not been paid), is prohibited and shall be construed as an attempt to evade payment  
 19 of the tax; and the truck, automobile, or means of transportation other than a  
 20 common carrier, as well as the taxable property may be seized by the collector in  
 21 order to secure the same as evidence in a trial, and it shall be subject to forfeiture and  
 22 sale in the manner provided for in this Chapter.

23 C. The collector is authorized in a summary proceeding, or by an action  
 24 against the owner or operator of any truck, automobile or means of transportation  
 25 other than a common carrier, used in the illegal importation and transportation of any  
 26 article or articles of tangible personal property on which a tax is levied by this  
 27 Chapter or by a political subdivision, and on which the tax has not been paid, to  
 28 demand the forfeiture and sale of the truck, automobile or other means of

1 transportation, together with the said taxable property, used in the illegal importation  
2 and in violation of this Chapter or any law.

3 D. In all cases where it is made to appear by affidavit that the residence of  
4 the owner of the automobile, truck or other means of transportation is out of the  
5 state, or is unknown to the collector, the court having jurisdiction of the proceeding  
6 shall appoint an attorney at law to represent the absent owner against whom the  
7 proceeding shall be tried contradictorily within ten days after the filing of the same.  
8 The affidavit may be made by the collector or one of his assistants, or by the attorney  
9 representing the collector, if it is not convenient to obtain the affidavit of the  
10 collector or one of his assistants. The attorney appointed to represent the absent  
11 owner may waive service and citation of the petition or rule, but he shall not waive  
12 any legal defense. If, upon the trial of the proceeding, it is established that the  
13 automobile, truck, or other means of transportation, has been used to transport any  
14 article of tangible personal property upon which a tax is levied by this Chapter or by  
15 a political subdivision, and upon which the tax has not been paid, without first  
16 having obtained a permit from the collector as provided herein, then the court shall  
17 render judgment accordingly, declaring the forfeiture of the taxable property and of  
18 the automobile, truck, or other means of transportation and ordering the sale thereof  
19 after ten days' notice by advertisement in the official parish paper where the seizure  
20 is made, by the civil sheriff of the parish of Orleans, or by the sheriff of the parish  
21 in which the seizure is made; this sale shall be made at public auction at the court  
22 house, to the highest bidder, for cash, and without appraisalment. It is the intent and  
23 purpose of these proceedings to afford the owner of the automobile, truck or other  
24 means of transportation a fair opportunity for hearing in a court of competent  
25 jurisdiction. It is further the intent and purpose of these proceedings that the  
26 forfeiture and sale of the automobile, truck or other means of transportation, and of  
27 the taxable property being transported therein, shall be and operate as a penalty for  
28 the violation of this Chapter by the illegal transportation and importation of tangible  
29 personal property subject to the tax; and the payment of the tax due on the article

1 upon which a tax is levied by this Chapter or by a political subdivision, at the  
2 moment of seizure or thereafter, shall not operate to prevent, abate, discontinue or  
3 defeat the forfeiture and sale of the property. All funds collected from the seized and  
4 forfeited property shall be paid into the state treasury and credited in the same  
5 manner as provided for the tax herein levied. The court shall fix the fee of the  
6 attorney representing the owner when appointed by the court, at a nominal sum not  
7 to exceed ten per centum (10%) to be taxed as costs and to be paid out of the  
8 proceeds of the sale of the property.

9 §314. Failure to pay tax; rule to cease business

10 Failure to pay any tax due as provided in this Chapter or due to a political  
11 subdivision shall ipso facto, without demand or putting in default, cause the tax,  
12 interest, penalties, and costs to become immediately delinquent, and the collector has  
13 the authority, on motion in a court of competent jurisdiction, to take a rule on the  
14 dealer, to show cause in not less than two or more than ten days, exclusive of  
15 holidays, why the dealer should not be ordered to cease from further pursuit of  
16 business as a dealer. This rule may be tried out of term and in chambers, and shall  
17 always be tried by preference. If the rule is made absolute, the order rendered  
18 thereon shall be considered a judgment in favor of the state or a political subdivision,  
19 prohibiting the dealer from the further pursuit of said business until such time as he  
20 has paid the delinquent tax, interest, penalties and costs, and every violation of the  
21 injunction shall be considered as a contempt of court, and punished according to law.  
22 For the purpose of the enforcement of this Chapter and the collection of the tax  
23 levied hereunder or by a political subdivision, it is presumed that all tangible  
24 personal property imported or held in this state or in a taxing jurisdiction by any  
25 dealer is to be sold at retail, used or consumed, or stored for use or consumption in  
26 this state or the taxing jurisdiction, or leased or rented within this state or the taxing  
27 jurisdiction, and is subject to the tax ~~herein levied~~ levied herein or by the political  
28 subdivision; this presumption shall be prima facie only, and subject to proof  
29 furnished to the collector.

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§337.2. Intent; application and interpretation of Chapter

A.(1) The intention of the legislature in enacting the provisions of this Chapter is as follows:

\* \* \*

(b) To benefit both taxpayers and ~~local tax collectors~~ the collector by promoting uniformity to the extent possible in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities and, by compiling them, making them readily available in one place in the revised statutes.

\* \* \*

C. Notwithstanding any other law to the contrary, in order to insure taxpayers of uniformity of tax collection, the regulations applicable to ~~the~~ sales and use tax ~~of the tax authorities provided for in this Chapter~~ shall be ~~the following~~ as follows:

(1) For purposes of this Section, the following terms shall have the following definitions:

(a) ~~"Board" means the Louisiana Uniform Local Sales Tax Board created by R.S. 47:337.102.~~ "Collector" means the secretary of the Department of Revenue for the state of Louisiana and includes the secretary's duly authorized assistants and employees.

\* \* \*

~~(c) "Regulation" means a rule or regulation as those terms are defined in the Administrative Procedure Act.~~ "Parish local tax auditor" or "parish auditor" means the auditor employed by the sheriff for the purposes of auditing local tax collections.

~~(d) "Regulatory action" means the adoption, amendment, or repeal of a regulation.~~ "Regulation" means a rule as defined in the Administrative Procedure Act.



1 Paragraph (2) of this Subsection or for the adoption of a regulation as provided for  
 2 ~~in Paragraph (3) of this Subsection.~~ Before the secretary gives any notice of an  
 3 intended regulatory action or submits a proposal to public review as required by R.S.  
 4 49:953(A) or (B) concerning a local tax, the secretary shall make a written request  
 5 to each political subdivision that levies a local tax, the parish auditor for each  
 6 political subdivision, and the Parish Local Tax Auditor Board for their input.

7 (bb)(f) ~~Upon receipt of the secretary's request, the board may make a written~~  
 8 ~~request that the secretary convene a meeting at which she will receive the board's~~  
 9 ~~input and, if the board has requested such a meeting, it may appoint two~~  
 10 ~~representatives to attend the meeting. The meeting shall be held within fifteen days~~  
 11 ~~of such request, unless another time is agreed to by the board, at a time and location~~  
 12 ~~chosen by the secretary.~~

13 (H) ~~In the same manner, the secretary shall provide for the receipt of input~~  
 14 ~~from a representative of any collector who has made a written request for the~~  
 15 ~~amendment of a regulation as provided for in Paragraph (2) of this Subsection or for~~  
 16 ~~the adoption of a regulation as provided for in Paragraph (3) of this Subsection. In~~  
 17 ~~that case, if the collector also requests a meeting, the secretary shall convene such~~  
 18 ~~a meeting to receive such input from the collector within fifteen days of the request,~~  
 19 ~~unless another time is agreed to by the collector, at a time and place of the secretary's~~  
 20 ~~choosing; however, if more than two collectors have made a request for such a~~  
 21 ~~meeting, they shall select not more than two representatives to participate in such~~  
 22 ~~meeting on their behalf.~~ In the same manner, the secretary shall acknowledge the  
 23 receipt of input from a political subdivision, parish local tax auditor, or the Parish  
 24 Local Tax Auditor Board within fifteen days of its receipt.

25 \* \* \*

26 (iii) After the regulation is finally adopted, amended, or repealed pursuant  
 27 to the Administrative Procedure Act, any taxpayer ~~or collector,~~ political subdivision,  
 28 parish local auditor, or the Parish Local Tax Auditor Board may file an action in any

1 court of competent jurisdiction seeking a declaratory judgment to declare such  
2 regulatory action contrary to or inconsistent with the statute.

3 (iv) The regulatory action shall be effective for ~~local taxing authorities a~~  
4 political subdivision in the same manner and at the same time it becomes effective  
5 for the state.

6 \* \* \*

7 §337.4. Levy of sales and use taxes

8 A. Any political subdivision which is authorized by the constitution and laws  
9 of the state of Louisiana to levy and impose a sales and use tax which proposition is  
10 approved by a majority of those voting at an election called for the purpose after July  
11 1, 2003, shall impose, levy, and administer, ~~and collect~~ such tax by local ordinance  
12 in the manner required by this Chapter.

13 \* \* \*

14 C. ~~Any local ordinance adopted by a political subdivision levying the tax~~  
15 ~~after July 1, 2003, shall incorporate by reference thereto the provisions of the~~  
16 ~~Uniform Local Sales Tax Code. The incorporation of the provisions of the Uniform~~  
17 ~~Local Sales Tax Code or other laws shall apply to such provisions as existed at the~~  
18 ~~time of the adoption of the local ordinance and to such provisions as they may be~~  
19 ~~thereafter amended.~~

20 ~~D.~~ Any political subdivision which has levied a local sales and use tax prior  
21 to July 1, 2003, shall ~~collect and administer~~ and receive the tax in accordance with  
22 the provisions of this Chapter on that date without effect on the proposition imposing  
23 the tax and without the necessity of imposing, levying, or enacting the local  
24 ordinance again. However, the political subdivisions levying the tax before such  
25 date also may incorporate the code into such ordinances by reference.

26 \* \* \*

27 §337.5. Local sales and use taxes effective date

28 No political subdivision shall impose or increase a sale and use tax unless  
29 that tax or increase has an effective date of the first of January, the first of April, the

1 first of July, or the first of October, and the secretary and the ~~Uniform Electronic~~  
2 ~~Local Return and Remittance Advisory Committee~~ Parish Local Tax Auditor Board  
3 have been notified in advance as provided for in R.S. ~~47:337.23~~. Except for the  
4 notice to the secretary and the ~~advisory committee~~ board, the provisions of this  
5 Section shall not apply to the renewal of an existing sales tax.

6 §337.6. Definitions

7 A. The following words, terms, and phrases used in this Chapter shall have  
8 the meaning ascribed to them in this Subsection, unless the context clearly indicates  
9 a different meaning:

10 \* \* \*

11 (2) "Political subdivision" means a parish, municipality, and any other unit  
12 of local government, including a school board and a special district, authorized by  
13 law to levy and ~~collect~~ receive a sales and use tax.

14 \* \* \*

15 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
16 exemptions applicable

17 \* \* \*

18 E.

19 \* \* \*

20 (2) Political subdivisions which have continuously, uniformly, and without  
21 interruption, legally levied and ~~collected~~ received a sales or use tax or any other  
22 excise tax on diesel fuel since January 1, 1975, are authorized to continue ~~the~~ to levy  
23 and ~~collection of~~ receive such tax provided the conditions of Paragraph (3) are  
24 satisfied.

25 \* \* \*

26 (4) No political subdivision or its agents shall have the authority to audit the  
27 records of a business located outside the boundaries of that parish in order to levy or  
28 ~~collect~~ receive a sales or use tax or any other tax on diesel fuel.

29 \* \* \*

1 §337.15. Collection

2 A. Collection from dealer.

3 \* \* \*

4 (2) On all tangible personal property imported, or caused to be imported,  
5 from other taxing jurisdictions, states or foreign countries, and used by him, the  
6 "dealer", as herein defined, shall pay the tax imposed by the local ordinance on all  
7 articles of tangible personal property so imported and used, the same as if the said  
8 articles had been sold at retail for use or consumption in the taxing jurisdiction. For  
9 the purposes of the local ordinance, the use, or consumption, or distribution, or  
10 storage to be used or consumed in the taxing jurisdiction of tangible personal  
11 property shall each be equivalent to a sale at retail, and the tax shall thereupon  
12 immediately levy and be collected ~~in the manner provided herein~~ by the collector,  
13 provided there shall be no duplication of the tax in any event.

14 \* \* \*

15 §337.19. Withholding of state funds; assessment and collection standards

16 A. The secretary of the Department of Revenue, ~~after consultation with the~~  
17 ~~Louisiana Uniform Local Sales Tax Board~~, is hereby authorized and directed to  
18 promulgate rules, pursuant to the enforcement of R.S. 47:306(D). ~~Such rules shall~~  
19 ~~also apply to R.S. 47:337.18(C)~~. The municipal and parish permitting agencies of  
20 each parish as specified in R.S. 47:306(D)(2)(a) ~~and 337.18(C)(2)(a)~~ shall comply  
21 with rules authorized by this Subsection within six months of the effective date of  
22 such rules.

23 \* \* \*

24 §337.87. Post-session update procedure

25 A. The purpose of this code is to benefit ~~both~~ taxpayers ~~and local tax~~  
26 ~~collectors~~ by promoting uniformity in the assessment, collection, administration, and  
27 enforcement of state and local sales and use tax and by compiling them, and making  
28 them readily available in one place in the revised statutes.

1 \* \* \*

2 §338.1. Tax authorized; rate; sales tax districts; certain municipalities

3 A.(1) Any incorporated municipality of the state is hereby authorized to levy  
4 and ~~collect~~ receive a sales and use tax not in excess of two and one-half percent as  
5 hereinafter set forth:

6 \* \* \*

7 §1439. Escrow account

8 \* \* \*

9 D.

10 \* \* \*

11 (2) In a case against ~~only a state~~ the collector regarding only a state tax, one-  
12 tenth of one percent per month of the amount held in escrow for a case, not to exceed  
13 the actual amount of interest earned on monies in the Escrow Account from deposits  
14 made by a taxpayer in the case, shall be payable to the treasury and, after compliance  
15 with Article VII, Section 9(B) of the Constitution of Louisiana, relative to the Bond  
16 Security and Redemption Fund, the monies remaining shall be deposited in and  
17 credited to the state general fund as self-generated revenues of the Board of Tax  
18 Appeals, and may be expended within the board's administrative program.

19 (3) In a case against ~~a local~~ the collector regarding only a local tax, one-tenth  
20 of one percent per month of the amount held in escrow for a case, not to exceed the  
21 actual amount of interest earned on monies in the Escrow Account from deposits  
22 made by a taxpayer in the case, shall be deposited in and credited to the Local Tax  
23 Division Expense Fund, which is hereby created within the account.

24 \* \* \*

25 §1541. Secretary's duty to determine correct tax

26 \* \* \*

27 D.

28 \* \* \*

1           (2) For purposes of this Subsection, the term "managed audit" shall mean a  
2 review and analysis of invoices, checks, accounting records, or other documents or  
3 information to determine the correct amount of tax. A managed audit may be limited  
4 to certain categories of liability under this Chapter, including state or local tax on:

5   \*       \*       \*

6 §1542.2. Power to request records in machine-sensible format

7           A. If a taxpayer retains records required to be maintained in regard to a tax  
8 levied pursuant to this Subtitle or by a political subdivision in machine-sensible and  
9 hard-copy formats, the taxpayer shall make the records available to the secretary or  
10 his designee in the machine-sensible format used by the taxpayer upon request of the  
11 secretary or his designee.

12   \*       \*       \*

13 §1542.2. Power to request records in machine-sensible format

14           A. If a taxpayer retains records required to be maintained in regard to a tax  
15 levied pursuant to this Subtitle or by a political subdivision in machine-sensible and  
16 hard-copy formats, the taxpayer shall make the records available to the secretary or  
17 his designee in the machine-sensible format used by the taxpayer upon request of the  
18 secretary or his designee.

19   \*       \*       \*

20 §1561. Alternative remedies for the collection of taxes

21           A. In addition to following any of the special remedies provided in the  
22 various chapters of this Subtitle, the collector may, in his discretion, proceed to  
23 enforce the collection of any taxes due under this Subtitle or due to a political  
24 subdivision by means of any of the following alternative remedies or procedures:

25   \*       \*       \*

26           (4) Demand in reconvention, or third party demand, in any court of  
27 competent jurisdiction or before the Board of Tax Appeals concerning collection of  
28 state taxes or local taxes due, including any related interest, penalties, costs, and  
29 attorney fees due under applicable law.

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§1561.1. Special authority to enforce collection of taxes collected or withheld;  
personal liability

A. Notwithstanding any other provision of law to the contrary, if any corporation, limited liability company, or limited partnership fails to file returns or to remit the income taxes withheld from the wages of its employees under Chapter 1 of Subtitle II of this Title, or if any corporation, limited liability company, or limited partnership fails to file returns or to remit the sales and use taxes collected from purchasers or consumers under Chapters 2, 2-A, and 2-B of Subtitle II of this Title or the sales and use taxes levied by a political subdivision, the secretary is authorized, as an alternative means of enforcing collection, to hold those officers or directors, or those managers or members as defined in R.S. 12:1301(12) and (13), having direct control or supervision of such taxes or charged with the responsibility of filing such returns and remitting such taxes and who willfully fail to remit or account for such taxes withheld or collected, personally liable for the total amount of such taxes withheld or collected, and not accounted for or not remitted, together with any interest, penalties, and fees accruing thereon. Collection of the total amount due may be made from any one or any combination of such officers or directors, or managers or members as defined in R.S. 12:1301(12) and (13), who willfully fail to remit or account for such taxes withheld or collected, by use of any of the alternative remedies for the collection of taxes as provided in R.S. 47:1561.

\* \* \*

§1566. Assessment and notice when tax is in jeopardy

A. If the collector finds that a taxpayer designs quickly to depart from the state or the taxing jurisdiction of a political subdivision, or to remove therefrom any property subject to any tax or to any lien for a tax, or to discontinue business, or to do any other act tending to prejudice or render wholly or partly ineffectual any proceedings that might be instituted to collect such tax, whereby it shall have become important that such proceedings be instituted without delay, he may immediately

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 make a determination, from any available information or by estimate or otherwise,  
 2 of the amount of tax, penalty, and interest such taxpayer is liable to pay under any  
 3 Chapter of this ~~Sub-title~~ Subtitle or due to a political subdivision. In addition, if the  
 4 collector finds or is notified by a law enforcement agency of the seizure of controlled  
 5 dangerous substances from a taxpayer as enumerated in R.S. 40:964 et seq., he may  
 6 immediately make a determination, from any available information, or by estimate  
 7 or otherwise, of the amount of tax, penalty, and interest such taxpayer is liable to pay  
 8 under any Chapter of this ~~Sub-title~~ Subtitle or to a political subdivision. Having  
 9 made such determination, the collector shall immediately assess ~~said~~ the amount, and  
 10 by a writing to be retained as part of his official records, indicate such assessment  
 11 has been made, and without any notice, proceed to distraint as is hereinafter provided  
 12 any property belonging to the taxpayer. This type of assessment may be made  
 13 whenever a tax becomes due ~~under the provisions of this Sub-title~~, regardless of  
 14 whether it is then payable or not.

\* \* \*

16 §1567. Assessment and claims in bankruptcy and receivership

17 Upon the adjudication of bankruptcy of any taxpayer in any bankruptcy  
 18 proceeding, or the appointment of a receiver for any taxpayer in a receivership  
 19 proceeding, before any court of this state or of the United States, the collector may  
 20 immediately make a determination from any available information or by estimate or  
 21 otherwise, of the amount of tax, penalty and interest the taxpayer is liable to pay  
 22 under any ~~chapter~~ Chapter of this ~~title~~ Title or to a political subdivision, and  
 23 immediately assess ~~said~~ the amount, and by a writing to be retained as a part of his  
 24 official records indicate that such assessment has been made. Such assessment may  
 25 be made whenever a tax becomes due under the provisions of this ~~Sub-title~~ Subtitle  
 26 or is due to a political subdivision, regardless of whether it is then payable or not.  
 27 Claims for such assessments, and additional interest and attorney's fees thereon, shall  
 28 be presented for adjudication in accordance with law, to the court before which the  
 29 bankruptcy or receivership proceeding is pending despite the pendency of delays

1 before assessment provided in R.S. 47:1562 through 47:1565, or the pendency of an  
2 appeal to the Board of Tax Appeals or the courts for a redetermination. Provided  
3 that no petition for the redetermination of an assessment shall be filed with the Board  
4 of Tax Appeals after an adjudication of bankruptcy or the appointment of a receiver,  
5 unless the petition is accompanied by a certified copy of an order of the court before  
6 which the bankruptcy or receivership proceedings is pending, authorizing the trustee  
7 or receiver to prosecute such appeal.

8 \* \* \*

9 §1569. Collection by distraint and sale authorized

10 When any taxpayer fails to pay any tax, penalty and interest assessed, as  
11 provided in this ~~Sub-title~~ Subtitle or provided by a political subdivision, the collector  
12 may proceed to enforce the collection thereof by distraint and sale.

13 §1570. Distraint defined

14 The words "distraint" or "distrain" as used in this ~~Sub-title~~ Subtitle, shall be  
15 construed to mean the right to levy upon and seize and sell, or the levying upon or  
16 seizing and selling, of any property or rights to property of the taxpayer including  
17 goods, chattels, effects, stocks, securities, bank accounts, evidences of debt, wages,  
18 real estate and other forms of property, by the collector or his authorized assistants,  
19 for the purpose of satisfying any assessment of tax, penalty or interest due under the  
20 provisions of this ~~Sub-title~~ Subtitle or due to a political subdivision.

21 Property exempt from seizure by R.S. 13:3881 is exempt from distraint and  
22 sale herein.

23 \* \* \*

24 §1574. Collection by summary court proceeding authorized

25 In addition to any other procedure provided in this Subtitle or elsewhere in  
26 the laws of this state or provided by a political subdivision; and for the purpose of  
27 facilitating and expediting the determination and trial of all claims for taxes,  
28 penalties, interest, attorney fees, or other costs and charges arising under this Subtitle  
29 or due to a political subdivision, there is hereby provided a summary proceeding for

1 the hearing and determination of all claims by or on behalf of the state, or by or on  
2 behalf of the collector, for taxes, excises, and licenses and for the penalties, interest,  
3 attorney fees, costs or other charges due thereon, by preference in all courts, all as  
4 follows:

5 (1) All such proceedings, whether original or by intervention or third  
6 opposition, or otherwise, brought by or on behalf of the state, or by or on behalf of  
7 the collector, for the determination or collection of any tax, excise, license, interest,  
8 penalty, attorney fees, costs or other charge, claimed to be due under any provision  
9 of this Subtitle or due to a political subdivision, shall be summary and shall always  
10 be tried or heard by preference, in all courts, original and appellate, whether in or out  
11 of term time, and either in open court or chambers, at such time as may be fixed by  
12 the court, which shall be not less than two nor more than ten days after notice to the  
13 defendant or opposing party.

14 \* \* \*

15 §1575. Injunctions prohibited

16 No court of this state shall issue any process whatsoever to restrain the  
17 collection of any tax, penalty, interest, or other charge imposed in this ~~Sub-title~~  
18 Subtitle or by a political subdivision.

19 \* \* \*

20 §1577. Tax obligation to constitute a lien, privilege and mortgage

21 A. Except as is specifically provided in the laws regulating building and loan  
22 associations, any tax, penalty, interest, or attorney fee due under the provisions of  
23 this Subtitle or due to a political subdivision, shall operate as a lien, privilege, and  
24 mortgage on all of the property, rights to property, or after-acquired property of the  
25 tax debtor, both movable and immovable, which said lien, privilege, and mortgage  
26 shall be enforceable in any court of competent jurisdiction in an action, at law, or  
27 may be enforced as otherwise provided by this Subtitle or by a political subdivision.  
28 The lien, privilege, and mortgage shall arise at the time the tax is assessed or at the  
29 time a return thereof is filed, whichever occurs first. The lien, privilege, and

1 mortgage created herein shall continue upon all property, rights to property, or after-  
2 acquired property, both movable and immovable, belonging to the tax debtor until  
3 the liability for the amount assessed or a judgment against the tax debtor arising out  
4 of such liability is satisfied or becomes unenforceable by reason of lapse of time.

5 \* \* \*

6 §1579. Prescription of taxes, interest, and penalties

7 There shall be no prescription running against any state or local tax, license,  
8 excise, interest, penalty or other charge levied under this ~~Sub-title~~ Subtitle or by a  
9 political subdivision, except that ordained in the Constitution of Louisiana.

10 §1580. Suspension and interruption of prescription

11 A. The prescription running against any state or local tax, license, excise,  
12 interest, penalty, or other charge shall be suspended by any of the following:

13 \* \* \*

14 C.

15 \* \* \*

16 (2) The interruption of the running of prescription due to the failure to file  
17 a return reporting a state or local tax shall not apply to any state or local tax periods  
18 for which the secretary and the taxpayer have entered into a valid and enforceable  
19 voluntary disclosure agreement.

20 \* \* \*

21 §1581. Prescription of assessments as judgments

22 Any tax, penalty, interest, or other charges duly assessed under this ~~Sub-title~~  
23 Subtitle or by a political subdivision, being the equivalent of a judgment, shall not  
24 be subject to the running of any prescription other than such prescription as would  
25 run against a judgment in favor of the State of Louisiana or a political subdivision  
26 in accordance with the Constitution and laws of this state; and the recordation of  
27 such assessment shall have the same effect as the recordation of a judgment.

28 §1582. Failure to remit tax collected on behalf of the state or a political subdivision;  
29 rule to cease business



1 (d) In order to promote the effective administration of the tax laws of this  
 2 state and local ordinance, the secretary may provide by rules and regulations  
 3 promulgated pursuant to the Administrative Procedure Act for the compromise of the  
 4 amount of interest to be added to the amount of the tax due as computed pursuant to  
 5 this Section. A complete record of all such compromises shall be kept by the  
 6 secretary, shall be open to public inspection and, notwithstanding the provisions of  
 7 R.S. 47:1508 and 1508.1, shall be published in the department's annual report.

8 \* \* \*

9 §1604. Penalty for false or fraudulent return

10 When the taxpayer files a return that is false or fraudulent or grossly incorrect  
 11 and the circumstances indicate that the taxpayer had intent to defraud the State of  
 12 Louisiana or a political subdivision of any tax due under this ~~Sub-title~~ Subtitle or due  
 13 to a political subdivision, there shall be imposed, in addition to any other penalties  
 14 provided, a specific penalty of fifty per centum (50%) of the tax found to be due.  
 15 This specific penalty shall be an obligation to be collected and accounted for in the  
 16 same manner as if it were a part of the tax due, and can be enforced either in a  
 17 separate action or in the same action for the collection of the tax.

18 §1604.1. Negligence penalty

19 A. Finding of negligence. For negligent failure to comply with any  
 20 provisions of this Part or any rules and regulations of the department, when the  
 21 secretary finds that a taxpayer did not have willful intent to defraud the state or a  
 22 political subdivision, the secretary may assess a penalty equal to ten percent of the  
 23 tax deficiency found to be due as a result of the taxpayer's negligence.

24 \* \* \*

25 C. Other large tax deficiency. In the case of a tax other than individual  
 26 income tax, if a taxpayer understates tax liability by twenty-five percent or more, or  
 27 has otherwise demonstrated a willful intent to disregard the tax laws of this state or  
 28 a local ordinance, the secretary may assess a penalty equal to twenty percent of the  
 29 deficiency. However, in the case of a tax other than individual income tax, if a

1 taxpayer understates tax liability by twenty-five percent or more, but the secretary  
2 finds that the taxpayer did not have willful intent to disregard the tax laws of this  
3 state or a local ordinance, the secretary may assess a penalty of fifteen percent of the  
4 deficiency.

5 D. For purposes of this Section, the following terms shall have the following  
6 meanings unless the context clearly indicates otherwise:

7 \* \* \*

8 (2) "Willful" means voluntarily and intentionally acting in violation of the  
9 tax laws of this state or a local ordinance. The secretary shall use this definition of  
10 "willful" when determining whether a penalty shall be imposed for the willful intent  
11 to defraud this state or a political subdivision or willful intent to disregard the tax  
12 laws of this state or a local ordinance.

13 §1604.2. Insufficient funds check or electronic debit in payment of taxes; penalty

14 In the event a check or electronic debit used to make payment of a tax,  
15 interest, penalty, or fee due under this Subtitle or due to a political subdivision is  
16 returned unpaid by the bank on which it is drawn for any reason related to the  
17 account on which the check or electronic debit is written, such shall constitute a  
18 failure to pay the tax, interest, penalty, or fee due and a specific penalty shall be  
19 imposed on the taxpayer in addition to all other penalties provided by law; provided  
20 however, upon sufficient proof being furnished to the secretary by the bank that the  
21 bank was at fault for the nonpayment of the check or electronic debit, the secretary  
22 shall waive the penalty provided for in this Section. This specific penalty shall be  
23 an obligation to be collected and accounted for in the same manner as if it were part  
24 of the tax, interest, penalty, or fee that is due in payment of which the check or  
25 electronic debit was given and may be enforced in a separate action or in any action  
26 instituted for the collection of the tax, interest, penalty, or fee. The specific penalty  
27 imposed under this Section shall be an amount equal to the greater of one percent of  
28 the check or electronic debit or twenty dollars. After receipt of three insufficient  
29 fund checks or electronic debits during any two-year period, the secretary of the

1 Department of Revenue may require payment of the taxes, interest, penalties, or fees  
2 due by the taxpayer to be paid by certified check, money order, or cash.

3 \* \* \*

4 §1641. Criminal penalty for failing to account for state tax moneys

5 Any person required under this ~~subtitle~~ Subtitle or required by a political  
6 subdivision to collect, account for, or pay over any tax, penalty, or interest imposed  
7 by this ~~subtitle~~ Subtitle or by a political subdivision, who willfully fails to collect or  
8 truthfully account for or pay over such tax, penalty, or interest, shall in addition to  
9 other penalties provided by law, be fined not more than ten thousand dollars or  
10 imprisoned, with or without hard labor, for not more than five years, or both.

11 \* \* \*

12 §1642. Criminal penalty for evasion of tax

13 Any person who willfully fails to file any return or report required to be filed  
14 by the provisions of this Subtitle, or who willfully files or causes to be filed with the  
15 secretary any false or fraudulent return, report, or statement, or who willfully fails  
16 to pay such tax, penalty, or interest, or who willfully aids or abets another in the  
17 filing with the secretary of any false or fraudulent return, report, or statement, with  
18 the intent to defraud the state or a political subdivision or evade the payment of any  
19 tax, fee, penalty, or interest, or any part thereof, which shall be due pursuant to the  
20 provisions of this Subtitle or due to a political subdivision, shall be punished as  
21 follows:

22 \* \* \*

23 §1673. Application of provisions of this Chapter

24 The provisions of this Chapter shall be applicable in the assessment,  
25 collection, administration, and enforcement of all taxes, licenses, fees, penalties, and  
26 interest due to the state of Louisiana under any Title of the Louisiana Revised  
27 Statutes of 1950 or due to a political subdivision, that have been delegated to the  
28 Department of Revenue, and the remedies and procedures prescribed herein shall be  
29 in addition to and supplementary to any special remedies and procedures prescribed

1 in any other Title of the Louisiana Revised Statutes of 1950 or prescribed by a  
2 political subdivision.

3 \* \* \*

4 CHAPTER 19. CENTRALIZED

5 SALES AND USE TAX COLLECTIONS

6 §1695.1. Definitions

7 As used in this Chapter, the following terms and phrases shall have the  
8 following meanings:

9 (1) "Board" means the Parish Local Tax Auditor Board.

10 (2) "Collector" means the secretary of the Department of Revenue and the  
11 duly authorized staff of the secretary acting as the state sales and use tax collector  
12 and the local tax collector.

13 (3) "Department" means the Department of Revenue.

14 (4) "Local tax" means any local sales or use tax or occupational license tax  
15 levied by a political subdivision authorized to do so in the Constitution of Louisiana,  
16 Louisiana law, or local ordinance. Local tax shall not mean any ad valorem property  
17 tax.

18 (5) "Political subdivision" means any local taxing authority which is  
19 authorized by the Constitution of Louisiana or Louisiana law to levy and impose a  
20 sales and use tax or other local tax including but not limited to any parish, school  
21 board, and municipality.

22 §1695.2. Authority to collect taxes; tax collector program

23 A. Notwithstanding any provision of law to the contrary, beginning January  
24 1, 2022, all local taxes levied by a political subdivision shall be collected by the state  
25 acting as the local tax collector.

26 B. The collector shall establish a local tax collector program for the  
27 collection and distribution of local taxes levied by all political subdivisions in the  
28 state. The department shall designate a specific staff with the primary responsibility  
29 of ensuring the prompt collection and remittance of local sales and use tax proceeds.

1 All powers and duties conferred to the secretary of the Department of Revenue and  
2 the secretary's staff in Subtitle II of Title 47 to administer and collect state sales and  
3 use tax shall also apply to the collector for the purpose of collecting local taxes.

4 C. The local sales and use tax required to be collected shall be due and  
5 payable monthly on the first day of the month. Taxpayers shall transmit to the  
6 collector returns on forms designed, prescribed, prepared, and furnished by the  
7 collector on or before the twentieth day of the month following the month in which  
8 the tax is required to be collected. At the time of making the return required in this  
9 Subsection, every taxpayer shall compute and remit to the collector the required tax  
10 due for the preceding calendar month, and failure to remit the tax shall cause the tax  
11 to become delinquent. Failure of any taxpayer to secure the forms on which a return  
12 is to be made shall not relieve the taxpayer from payment of the tax.

13 D. The collector shall remit monies monthly, less any refunds and amounts  
14 retained as provided in Subsection E of this Section, to the appropriate political  
15 subdivision. Taxes collected by electronic means shall be transmitted to the  
16 appropriate political subdivision within four days of receipt, and taxes collected by  
17 check shall be transmitted to the appropriate political subdivision within twenty days  
18 of receipt. The method for accounting and distribution of local tax proceeds shall be  
19 determined by agreement of the collector and the state treasurer. The sums of money  
20 collected by the collector for payment of local taxes shall, at all times, be and remain  
21 the property of the respective political subdivisions and deemed held in trust for the  
22 political subdivisions, including while in the possession of the collector. There shall  
23 be a monthly reconciliation of the account for each parish, which shall provide  
24 detailed information regarding the amounts of tax collected and remitted to the  
25 political subdivision.

26 E. The collector shall retain one percent of the total local sales and use taxes  
27 collected in each parish as compensation for the collection of local taxes. This  
28 amount shall be retained by the collector on a monthly basis from current collections

1 of local sales and use taxes prior to monthly distribution to the appropriate political  
2 subdivision.

3 F. The collector shall withhold and remit to the sheriff of each parish one  
4 quarter of one percent of the total local sales and use tax collections in that parish to  
5 compensate the parish local tax auditor. This amount shall be retained by the  
6 department on a monthly basis from current collections of local sales and use taxes  
7 as collected by the collector prior to monthly distribution to the appropriate political  
8 subdivision.

9 G. The collector shall provide for and maintain an electronic system which  
10 allows for the sharing of real-time data on the collection of taxes for the benefit of  
11 the political subdivisions for whom the taxes are collected. This system shall include  
12 an electronic, downloadable database of defined product categories that identifies the  
13 taxability of each category, an electronic downloadable database of all sales and use  
14 tax rates for the jurisdictions in the state that levy a sales and use tax, and an  
15 electronic, downloadable database that assigns delivery addresses in this state to the  
16 applicable taxing jurisdictions. This electronic system will be provided and serviced  
17 by a certified service provider.

18 H. No later than February 1, 2022, political subdivisions authorized to levy  
19 a local tax in each parish shall provide the collector with a copy of all local  
20 ordinances affecting the imposition of sales and use taxes as well as any other local  
21 taxes in the parish and shall notify the collector within ten days after approval of any  
22 action imposing a new tax or otherwise affecting the imposition of an existing tax.  
23 The notice shall be provided no later than seventy-five days prior to the effective  
24 date of the change and shall specify the tax rate or base change, the time period  
25 during which the change shall be in effect, and include a copy of the local tax  
26 ordinance and any other information as may be required by the collector.

27 I.(1) On a monthly basis, the collector shall provide a report of the taxes  
28 collected and the cost of collection to each separate political subdivision and the  
29 corresponding parish auditor for which local taxes were collected and remitted

1 pursuant to this Section. The report shall include the name, address, and account  
2 number of each person from whom the collector has collected a tax payment and  
3 each person to whom he has made a refund payment or credit during the month  
4 covered by the report.

5 (2) Upon the request of a political subdivision or parish auditor, the collector  
6 shall make an additional quarterly report to the political subdivision that includes the  
7 amount of tax due from each person identified by the collector as doing business in  
8 the taxing jurisdiction of the political subdivision who has failed to pay the taxes  
9 determined to be due by the collector. The additional report shall state whether there  
10 has been a partial tax payment by the delinquent taxpayer and whether the taxpayer  
11 is also delinquent in the payment of state sales and use taxes. The report shall also  
12 include an explanation of any action taken by the collector to collect the delinquent  
13 taxes owed to the political subdivision.

14 (3) If the political subdivision or parish auditor determines that a person  
15 doing business in its taxing jurisdiction is not included in the report, the political  
16 subdivision or parish auditor may provide to the collector the name and address of  
17 the person, and within ninety days of receipt of the information, the collector shall  
18 send one of the following to the political subdivision or parish auditor:

19 (a) An explanation as to why the person is not obligated to pay the tax.

20 (b) A statement that the person is obligated to pay the tax and that the tax is  
21 delinquent.

22 (c) A statement that the person is obligated to pay the tax and the amount of  
23 the tax that has been collected and credited to the political subdivision's account.

24 J. The collection of all local taxes collected by the collector pursuant to the  
25 provisions of this Section shall be subject to the other provisions of this Title 47  
26 with respect to the collection of state sales and use taxes to the extent that such  
27 provisions do not conflict with the provisions of this Chapter. All responsibility for  
28 administration of local taxes and the consideration and payment of refund claims,

1 shall remain with the political subdivision levying the tax in conjunction with the  
2 parish auditor.

3 K. Notwithstanding any provision of law to the contrary, any taxpayer who  
4 is aggrieved by an assessment of tax due made by the collector pursuant to the  
5 provisions of this Chapter, or who has a claim for a refund or credit for an  
6 overpayment of taxes, may appeal to the Board of Tax Appeals for a redetermination  
7 of the assessment or a determination of the alleged overpayment. The appeal shall  
8 be made in accordance with the provisions of Chapter 17 of this Subtitle.

9 §1695.3. Parish Local Tax Auditor

10 A. Notwithstanding any provision of law to the contrary, there is hereby  
11 created in every parish a parish local tax auditor, hereinafter "auditor", for the  
12 purpose of reviewing the collection of local taxes by the collector. An auditor shall  
13 be chosen and hired by each parish's sheriff and his office shall be within the office  
14 of the sheriff. An auditor may employ personnel as may be necessary to perform the  
15 duties and functions imposed herein, and may employ professional and technical  
16 personnel with the approval of the sheriff. An auditor shall possess or have attained  
17 any of the following:

18 (1) An active certified public accountant license.

19 (2) A bachelor's degree with a minimum of eighteen hours of accounting.

20 (3) An active certified tax examiner's certificate issued by the Louisiana  
21 Association of Tax Administrators.

22 (4) A minimum of six years of experience in the field of state or local sales  
23 and use tax.

24 B. An auditor may audit or investigate the collector at any time. The  
25 governing authority of a political subdivision or the sheriff of a parish may request  
26 the auditor investigate the records of the collector concerning the collection of local  
27 taxes it levies. The auditor shall acknowledge and respond to such a request within  
28 ten days, and the investigation shall take place no more than twenty days after the  
29 date of the auditor's response. Upon the request of the political subdivision or the

1 sheriff the legislative auditor shall, to the degree practicable, provide assistance to  
2 the auditor for the investigation of the records. The auditor shall make periodic  
3 detailed reports to the local taxing authorities and the sheriff, specifically setting  
4 forth his findings.

5 C. Any tax information or copies thereof, furnished by the Department of  
6 Revenue or a taxpayer to the auditor, or any member of his staff designated by him,  
7 shall be considered confidential and privileged by the auditor and members of his  
8 staff. Any person divulging such information contrary to the provisions of R.S.  
9 47:1508 shall be punished by imprisonment for not more than two years, or fined not  
10 more than ten thousand dollars, or both.

11 D. Each auditor shall have authority to compile financial statements and to  
12 examine, audit, or review the books and accounts of the state treasurer and the  
13 collector as they relate to local tax collections. The scope of the examinations may  
14 include financial accountability, legal compliance and evaluations of the economy,  
15 efficiency, and effectiveness of the collector's local tax collection program. In  
16 addition to the authority granted above, an auditor shall have access to and be  
17 permitted to examine all papers, books, accounts, records, files, instruments,  
18 documents, films, tapes, and any other forms of recordation of the collector and the  
19 state treasurer as they relate to the collection of local tax, including but not limited  
20 to computers and recording devices, all software and hardware which hold data, is  
21 part of the technical processes leading up to the retention of data, or is part of the  
22 security system. The auditor may call upon the collector and any officials and staff  
23 for assistance and advice, and such assistance shall be given through the assignment  
24 of personnel or in such other manner as necessity requires.

25 E. Upon completion of the audit or examination, all original information and  
26 taxpayer information obtained by the auditor from the collector in connection with  
27 the audit or examination, whether written or in electronic form, shall be returned to  
28 the collector, and the auditor may not retain any copies of such information. All  
29 taxpayer related information derived, compiled, or generated by the auditor in any

1 form whatsoever, including audit schedules, working papers, and copies of  
2 information received from taxpayers or the collector, shall be delivered to the  
3 collector, except to the extent such information may be retained by certified public  
4 accountants in accordance with the Louisiana Accountancy Act.

5 F. No provisions of this Section shall prohibit an auditor from retaining  
6 books and records of the collector or a taxpayer until the termination of any legal  
7 proceedings related to the audit or examination.

8 G. Each auditor shall be a member of the Parish Local Tax Auditor Board  
9 as provided for in R.S. 47:1695.4.

10 §1695.4. Parish Local Tax Auditor Board

11 A. Creation of the board. The Parish Local Tax Auditor Board, hereinafter  
12 referred in this Section as the "board", is hereby created as a political subdivision of  
13 the state as such term is defined in the Constitution of Louisiana. The board shall be  
14 subject to all legal requirements applicable to a public body, including procurement,  
15 ethics, record retention, fiscal and budgetary controls, and legislative audit in the  
16 same manner as any local political subdivision. The domicile of the board shall be  
17 East Baton Rouge Parish.

18 B. Board membership and organization. (1) The board shall consist of all  
19 Parish Local Tax Auditors chosen by the sheriff in each parish.

20 (2) The board shall hold all meetings in the Louisiana State Capitol. Board  
21 meetings shall convene monthly during the board's first year, and quarterly for all  
22 subsequent years.

23 (3) Board members shall serve on the board without compensation, but may  
24 be reimbursed for reasonable expenses incurred in the performance of their duties.

25 (4) The board shall elect from among its own members a president, a vice  
26 president, a secretary, and a treasurer, whose duties shall be those usual to such  
27 offices. At the option of the board, the offices of secretary and treasurer may be held  
28 by one person.

1           (5) The board shall prescribe rules to govern its meetings and may draft and  
2           implement bylaws to control and implement the activities of the board.

3           C. Powers and duties of the board. (1) The board may:

4           (a) Support and advise political subdivisions and parish auditors concerning  
5           the imposition and administration of local taxes authorized under the constitution and  
6           laws of this state.

7           (b) In the event that a political subdivision wishes to challenge the collection  
8           of a local tax performed by the central collector the board may assist, in conjunction  
9           with the parish auditors, the political subdivision in presenting its case, including but  
10          not limited to assisting in the engagement of legal counsel, analysts, auditors,  
11          appraisers, and other witnesses.

12          (c) In conjunction with the Department of Revenue, issue policy advice on  
13          matters concerning the impositions and administration of local tax.

14          (d) Prescribe uniform model procedures to be used by parish auditors and  
15          their staffs.

16          (e) Employ an executive director and any necessary agents, assistants, clerks,  
17          inspectors, or other experts and employees.

18          (f) Sue and be sued.

19          (2) The board shall, in the years subsequent to its first year, annually make  
20          available, including by posting on its website, a list of best practices for an audit of  
21          the Department of Revenue related to its function as a local collector. Best practices  
22          may include but are not limited to written policies and procedures in place  
23          addressing local sales and use tax collections and account reconciliations completed  
24          for all accounts related to local tax collections monthly.

25          D. Funding. The board shall be funded through a dedication of a percentage  
26          of the total local sales and use tax collections.

27          E. Termination. The board shall terminate on June 30, 2027.

28          Section 3. Each sheriff shall name a Parish Local Tax Auditor for his parish no later  
29          than July 1, 2021.

1 Section 4. The Parish Local Tax Auditor Board shall hold its organizational meeting  
2 no later than October 1, 2021, where it shall elect its officers.

3 Section 5. 47:337.4(D), 337.13, 337.13.1, 337.18, 337.20 through 337.23, 337.25  
4 through 337.63, 337.65 through 337.85, and 337.91 through 337.102 are hereby repealed in  
5 their entirety.

6 Section 6. R.S. 47:1695.4 is hereby repealed in its entirety.

7 Section 7.(A) The provisions of this Act shall become effective as provided in this  
8 Section but only if the proposed amendment of Article VI of the Constitution of Louisiana  
9 contained in the Act which originated as House Bill No. \_\_\_\_\_ of this 2020 Regular Session  
10 of the Legislature is adopted at a statewide election and becomes effective.

11 (B) Sections 1, 2, and 5 of this Act shall become effective on January 1, 2022.

12 (C) Section 6 of this Act shall become effective on June 30, 2027.

13 (D) This Section and Sections 3 and 4, of this Act shall take effect and become  
14 operative when the proposed amendment of Article VI of the Constitution of Louisiana  
15 contained in the Act which originated as House Bill No. \_\_\_\_\_ of this 2020 Regular Session  
16 of the Legislature is adopted at a statewide election and becomes effective.

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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)]

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HB 581 Original

2020 Regular Session

Echols

**Abstract:** Beginning January 1, 2022, transfers the responsibility for the collection of local sales and use taxes to the secretary of the Dept. of Revenue. Establishes a local tax parish auditor and the Parish Local Tax Auditor Board.

Present law creates the Dept. of Revenue (DOR) which is responsible for assessing, evaluating, and collecting state taxes including state sales and use taxes.

Proposed law retains present law but adds responsibility for DOR to be the central collector of local taxes including local sales and use taxes and occupational license taxes.

Present law provides for an office within DOR designated as group I which is responsible for the administration and assessment of individual income taxes and state sales taxes. Proposed law retains present law but designates group I as the office that shall have authority within the DOR over the collection of local taxes.

Proposed law retains present law related to DOR's powers, duties, and responsibilities necessary to collect and administer state sales and use taxes. Proposed law expands DOR's powers, duties, and responsibilities to include the collection of local taxes.

Proposed law repeals provisions related to the collection of local sales and use taxes collected by local single collectors and local central collection commissions as provided for in the present constitution and present law.

Proposed law authorizes the secretary of the Dept. of Revenue and staff as the central collector for state sales and use tax and local taxes effective January 1, 2022.

Proposed law provides that all the powers and duties conferred to the secretary of the DOR related to the collection of taxes shall apply to the collection of local taxes.

Proposed law defines local tax as any local sales or use tax or occupational license tax levied by a political subdivision authorized to do so. Proposed law defines political subdivision as any political subdivision that is authorized by the constitution and the laws of the state to levy and impose a local tax.

Proposed law retains present law that states local sales and use taxes are due and payable on the first day of the month, and returns must be submitted to the collector on or before the 20<sup>th</sup> day of the month.

Proposed law requires the collector remit to remit monthly local taxes collected to the political subdivision, less any refunds and amounts retained to pay for the administration of collection.

Proposed law requires that taxes collected by electronic means be remitted to the political subdivision within four days of receipt and taxes collected by check shall be remitted to the political subdivision within 20 days of receipt.

Proposed law provides that money collected by the collector on behalf of political subdivisions remains the property of the respective political subdivision and is deemed held in trust for the political subdivision by the collector.

Proposed law requires the collector retain 1% of the total local sales and use taxes collected in each parish as compensation for the collection. This money is retained by the department on a monthly basis from current collections prior to remitting to the political subdivision.

Proposed law requires the collector withhold one quarter of 1% of the total local sales and use taxes collected in each parish for the purpose of compensating the parish auditor.

Proposed law requires the collector to provide and maintain an electronic and downloadable database of products and tax rates for every delivery address in the state.

Proposed law provides that no later than Feb. 1, 2022, every political subdivision levying a local tax shall provide the collector with a copy of all local ordinances imposing a local tax in the parish. Proposed law requires the political subdivision to forward notice to the collector of any change in any rate within 10 days after approval of the change.

Proposed law requires the collector to provide a monthly report of the taxes collected and the cost of the collection to each political subdivision and the corresponding parish auditor.

Proposed law provides that upon the request of a political subdivision or parish auditor the collector shall make an additional quarterly report that includes the amount of tax due from taxpayers doing business in the political subdivision who have failed to pay the taxes determined to be due by the collector and any action the collector has taken with regard to that taxpayer.

Proposed law authorizes that an aggrieved taxpayer to appeal to the Board of Tax Appeals for a redetermination of the assessment or alleged overpayment.

Proposed law establishes a Parish Local Tax Auditor for the purpose of reviewing the collector and the collector's staff in the execution of the collection of local sales and use taxes.

Proposed law authorizes each sheriff to choose and hire an auditor who possess or has attained any of the following:

1. An active certified public accountant license.
2. A bachelor's degree with a minimum of 18 hours of accounting.
3. An active certified tax examiners certificate issued by the La. Association of Tax Administrators.
4. A minimum of 6 years of experience with state or local sales and use tax.

Proposed law provides that a parish auditor may investigate the collector at any time and a political subdivision or sheriff may request the auditor to initiate an investigation of the collector. Proposed law further provides that if such a request is made the auditor shall respond to the request for an investigation within 10 days and the investigation shall take place no later than 20 days after the response. The auditor shall make detailed reports to the local taxing authorities and the sheriff specifically setting forth his findings.

Proposed law requires that any tax information furnished by DOR to the auditor shall be considered confidential and privileged. Any person who divulges such information shall be in violation of present law.

Proposed law establishes the scope of any investigation of the collector by the auditor and that upon completion of the investigation, all information shall be returned to the collector.

Proposed law requires each parish auditor to be a member of the Parish Local Tax Auditor Board.

Proposed law creates the Parish Local Tax Auditor Board and mandates that the board consist of all Parish Local Tax Auditors in the state and that the board meetings shall be held in the La. State Capitol. Proposed law further requires that for the first year, the board shall meet monthly and after the first year the board shall meet quarterly.

Proposed law provides that members shall serve without compensation but may be reimbursed for expenses. The board shall elect a president, vice president, secretary, and a treasurer.

Proposed law provides the board may assist political subdivisions with challenges against the collector, issue policy advice with DOR, prescribe uniform model procedures for parish auditors. The board may hire employees to assist in their work.

Proposed law requires each sheriff to name a Parish Local Tax Auditor no later than July 1, 2021.

Proposed law requires the Parish Local Tax Auditor Board to hold its organizational meeting no later than October 1, 2021 and elect its officers.

Proposed law terminates the board on June 30, 2027.

(Amends R.S. 36:451(B) and 458(B) and R.S. 47:301(2), (10)(a)(ii), (14)(i), and (25), 302(K)(4), (6) and (7)(a)(ii), and (W)(1), 303.1(C) through (H), 306(A)(1)(a) through (c) and (5) and (D)(1)(c) and (3), 306.1, 307(A), 308(A), 309(A)(1), 311 through 314,

337.2(A)(1)(b), (C)(introductory paragraph), (1)(a), (c), and (d), (3), and (4)(a)(ii) and (b)(i), (iii), and (iv), 337.4(A) and (C), 337.5, 337.6(A)(2), 337.9(E)(2) and (4), 337.15(A)(2), 337.19(A), 337.87(A), 338.1(A)(1)(introductory paragraph), 1439(D)(2) and (3), 1541(D)(2)(introductory paragraph), 1542.2(A), 1561(A)(introductory paragraph) and (4), 1561.1(A), 1566(A), 1567, 1569, 1570, 1574(introductory paragraph) and (1), 1575, 1577(A), 1579, 1580(A) and (C)(2), 1581, 1582(A), 1601(A)(1) and (2)(d), 1604, 1604.1(A), (C), and (D)(2), 1604.2, 1641, 1642(introductory paragraph), and 1673; Adds 47:337.2(C)(1)(e) and (f), 1695.1 through 1695.4; Repeals R.S. 47:337.4(D), 337.13, 337.13.1, 337.18, 337.20 through 337.23, 337.25 through 337.63, 337.65 through 337.85, and 337.91 through 337.102)