
DIGEST

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HB 562 Original

2021 Regular Session

Bourriaque

Abstract: Makes changes to the administration of state and local sales and use tax collections, specifically through the Louisiana Uniform Local Sales Tax Board and the Louisiana Sales and Use Tax Commission for Remote Sellers.

Present law requires certain board member appointments for the La. Uniform Local Sales Tax Board (board) shall be made no later than Aug. 31, 2017.

Proposed law repeals present law.

Present law requires the board to hold its organization meeting no later than Oct. 15, 2017.

Proposed law repeals present law.

Present law provides the board shall be funded through a dedication of a percentage of the total statewide collections of local sales and use tax on motor vehicles.

Proposed law retains present law, but provides the funding of the board through certain dedications shall be as provided for in agreements with local collectors.

Present law provides for funding of the board through a dedication of a percentage of the total statewide collections of local sales and use taxes on motor vehicles, not to exceed:

- (1) In Fiscal Year 2017-2018, one-fifth of 1% of the collections.
- (2) In Fiscal Year 2018-2019, one-quarter of 1% of the collections.
- (3) In Fiscal Year 2019-2020 and each fiscal year thereafter, three-tenths of 1% of the collections.

Proposed law repeals provisions of present law pertaining to specific fiscal years and retains present law that provides any budget adopted by the board shall not exceed three-tenths of 1% of the collections.

Present law provides if tax collections yield insufficient revenue to fulfill dedications for interagency transfers to the Dept. of State Civil Service, Board of Tax Appeals, Local Tax Division the board shall pay any remaining amount necessary to satisfy the dedication. Further provides that the board

is authorized to enter into an agreement with the Dept. of State Civil Service, Board of Tax Appeals or the Local Tax Division to pay an amount sufficient to compensate the Local Tax Division.

Proposed law retains present law and adds the stipulation that if tax collections yield insufficient revenue to fulfill the dedication and there is no means of financing available, the board shall pay any remaining amount necessary to satisfy the dedication.

Present law requires the board to adopt a strategic plan for operations.

Present law provides the strategic plan shall be adopted by July 1, 2018.

Proposed law repeals present law and provides the strategic plan shall be updated not less than once every five fiscal years.

Proposed law further provides that payments to fulfill the dedication for interagency transfers shall be made within 30 days of the beginning of the fiscal year.

(Amends R.S. 47:337.102(B)(3) and (5), (I)(1) and (3), and (K), 340(A) and (E)(5), and 1402(E)(1);
Repeals R.S. 47:340(I))