

2026 Regular Session

HOUSE BILL NO. 795

BY REPRESENTATIVE MANDIE LANDRY

LOCAL GOVERNMENT: Limits fees charged to Orleans Parish taxing authorities for tax collection services

1 AN ACT

2 To amend and reenact R.S. 47:337.13(B), relative to local tax administration; to provide
3 with respect to collection of taxes by political subdivisions; to provide for
4 agreements between taxing authorities in Orleans Parish for collection of taxes; to
5 limit fees charged to Orleans Parish taxing authorities for tax collection services; and
6 to provide for related matters.

7 Notice of intention to introduce this Act has been published
8 as provided by Article III, Section 13 of the Constitution of
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:337.13(B) is hereby amended and reenacted to read as follows:

12 §337.13. Collection of sales and use taxes by political subdivisions

13 * * *

14 B.(1) In each parish, every taxing authority that levies a sales and use tax in
15 that parish may contract and make such agreement between and among themselves
16 with respect to the joint collection, enforcement, and administration of the sales and
17 use taxes as may be deemed proper by their respective governing authorities. Such
18 agreement, when concluded, shall be in writing and shall include a statement of the
19 financial obligations of each of the parties to the agreement and may provide for the
20 joint use of funds, facilities, personnel, or any combination thereof deemed necessary

