
HOUSE COMMITTEE AMENDMENTS

2026 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 1039 by Representative Deshotel

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line in its entirety and delete
3 lines 3 through 11 in their entirety and insert the following:

4 "R.S. 47:337.26(D)(1)(introductory paragraph), 337.67(C)(introductory paragraph)
5 and (1), 337.69(A), and 337.70(C)(3) and to enact R.S. 47:337.26(D)(1)(g) and (H)
6 and 337.28(E), relative to local sales and use tax audit procedures; to establish
7 requirements for private auditing firms contracting with local taxing authorities; to
8 require collectors to provide written requests for certain documentation; to authorize
9 the suspension of interest and penalties under certain circumstances; and to provide
10 for related matters."

11 AMENDMENT NO. 2

12 On page 1, line 13, after "Section 1." delete the remainder of the line in its entirety and
13 delete lines 14 and 15 in their entirety and insert the following:

14 "R.S. 47:337.26(D)(1)(introductory paragraph), 337.67(C)(introductory paragraph)
15 and (1), 337.69(A), and 337.70(C)(3) are hereby amended and reenacted and R.S.
16 47:337.26(D)(1)(g) and (H) and 337.28(E) are hereby enacted to read as follows:"

17 AMENDMENT NO. 3

18 On page 2, at the beginning of line 3, after "voluntary" delete the remainder of the line in its
19 entirety and delete line 4 in its entirety and insert a period "."

20 AMENDMENT NO. 4

21 On page 2, delete lines 6 through 26 in their entirety and insert the following:

22 "H. A taxing authority or other entity which collects local sales and use taxes
23 may enter into a contract with a private auditing firm only if the firm is domiciled
24 in Louisiana."

25 AMENDMENT NO. 5

26 On page 3, line 4, after "R.S. 47:337.36" delete the remainder of the line in its entirety and
27 delete line 5 in its entirety and insert a period "." and insert "If"

28 AMENDMENT NO. 6

29 On page 3, delete lines 9 through 27 in their entirety

30 AMENDMENT NO. 7

31 On page 4, delete lines 3 through 15 in their entirety and insert the following:

32 "C. The running of ~~such~~ the prescriptive period may also be suspended as
33 follows:

1 (1) By means of a written agreement between the taxpayer and the collector
2 made prior to the lapse of ~~such~~ the prescriptive period. If a taxpayer and a collector
3 execute an agreement pursuant to this Paragraph, the parties may suspend the accrual
4 of interest or delinquency penalties on unpaid sales and use taxes during the
5 suspension of the prescriptive period."

6 AMENDMENT NO. 8

7 On page 4, line 24, after "provided in" and before "interest" delete "R.S. 47:337.67(F)," and
8 insert "R.S. 47:337.67(C)(1),"

9 AMENDMENT NO. 9

10 On page 5, line 3, after "prescription" and before "pursuant" delete "at the request of the
11 collector" and insert the following:

12 "and an agreement to suspend the accrual of additional delinquency penalties"