
SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 863 by Representative Danahay

1 AMENDMENT NO. 1

2 On page 1, line 2, after "47:302(K)" change "(7)" to "(6) and (7)"

3 AMENDMENT NO. 2

4 On page 1, line 8, change "1417, and 1418" to "1417, 1418, and 1419"

5 AMENDMENT NO. 36 On page 1, line 16, after "courts;" insert "to create a special treasury fund; to provide for the
7 deposit, use, and investment of monies in the fund;8 AMENDMENT NO. 4

9 On page 2, line 17, after "47:302(K)" change "(7)" to "(6) and (7)"

10 AMENDMENT NO. 5

11 On page 2, line 23, change "1417, and 1418" to "1417, 1418, and 1419"

12 AMENDMENT NO. 6

13 On page 2, between lines 26 and 27, insert:

14 "(6)(a) The taxes levied under this Subsection shall be collected by the
15 Department of Revenue, advised by a sales and use tax commission consisting of
16 ~~seven~~ nine members appointed as follows: two members appointed by the Louisiana
17 Municipal Association; two members appointed by the Louisiana School Boards
18 Association; two members appointed by the Police Jury Association of Louisiana;
19 two members appointed by the Louisiana Sheriffs' Association; and one member
20 appointed by the Louisiana Association of Tax Administrators. The secretary shall
21 assess a collection fee, not to exceed one percent of the proceeds of the tax, as
22 reimbursement for the actual cost of collection of the tax. The department shall keep
23 the commission informed on a regular basis of the collection and distribution of the
24 taxes collected, and the commission shall receive a copy of the executive budget
25 submission of the Local Tax Division of the Board of Tax Appeals."

26 AMENDMENT NO. 727 On page 2, at the beginning of line 27, delete "(7) Pursuant" and insert "~~(7)~~ (b)"28 AMENDMENT NO. 829 On page 2, line 28, change "and twenty" to "thirty-two", after "shall be" delete the remainder
30 of the line, and on line 29, delete "appropriated for support" and insert "deposited into the
31 Board of Tax Appeals Expense Fund for purposes"32 AMENDMENT NO. 9

33 On page 3, delete line 1, and insert:

34 "Service."

1 (c) The amount specified in Subparagraph (b) of this Paragraph shall be
2 increased by five thousand dollars on July 1, 2015 and on the first day of each of the
3 four subsequent fiscal years when the amount collected and distributed pursuant to
4 this Subsection in the fiscal year immediately preceding that date actually exceeds
5 the amount collected and distributed in fiscal year 2013-14.

6 (7) Pursuant to an appropriation by the legislature, after satisfying the
7 requirements of Paragraph (6) of this Subsection, all remaining"

8 AMENDMENT NO. 10

9 On page 18, line 26, after "costs" insert:

10 ", including any costs for a hearing judge in the same amount as specified in R.S.
11 47:1417(C)(2)"

12 AMENDMENT NO. 11

13 On page 21, line 23, after "11:1384" insert "as for a district court"

14 AMENDMENT NO. 12

15 On page 23, between lines 12 and 13, insert:

16 "§1419. Board of Tax Appeals Expense Fund.
17 There is hereby established in the state treasury a special fund to be known
18 as the "Board of Tax Appeals Expense Fund", hereinafter referred to as the "fund".
19 The fund shall be comprised of monies dedicated pursuant to R.S. 47:302(K)(6)(b)
20 and (c), self-generated monies of the Board of Tax Appeals which remain after
21 satisfaction of the requirements of the Bond Security and Redemption Fund as
22 provided in Article VII, Section 9(B) of the Constitution of Louisiana, and any other
23 monies appropriated to or deposited into the fund. Monies in the fund shall be
24 subject to appropriation exclusively to the Board of Tax Appeals for support of the
25 board and its Local Tax Division. From the total monies appropriated to the board
26 in any fiscal year, all monies in excess of twenty-five thousand dollars shall be
27 available for expenditure exclusively for purposes of the Local Tax Division.
28 Monies in the fund shall be invested by the state treasurer in the same manner as the
29 state general fund, and earnings on such investment shall be credited to the state
30 general fund after satisfaction of the requirements of Article VII, Section 9(B) of the
31 Constitution of Louisiana. All unexpended and unencumbered monies in the fund
32 at the end of the fiscal year shall remain in the fund. In addition, the operation of the
33 Local Tax Division is essential to timely collection of revenue by local collectors,
34 therefore the expenditure of the amounts appropriated from this fund shall not be
35 subject to any mid-year freeze or reduction without the approval of the Joint
36 Legislative Committee on the Budget."

37 AMENDMENT NO. 13

38 On page 28, delete lines 15 through 18, and insert:

39 "Notwithstanding any provision of law to the contrary, a member of the board
40 shall be eligible for any assignment or appointment made pursuant to Article V,
41 Section 5 of the Constitution of Louisiana, and ad hoc service pursuant to that
42 Section shall not render a retired judge ineligible for an ad hoc appointment pursuant
43 to R.S. 47:1417(C)(2).

44 If any member of the board serving on the effective date of this Act is
45 appointed to a fixed term pursuant to the provisions of this Act, his appointment shall
46 not require additional confirmation by the Senate if he was confirmed prior to the
47 effective date of this Act. The additional compensation of the hearing judge of the
48 Local Tax Division shall initially be equivalent to the compensation provided by the
49 state for a part-time city court judge."

1 AMENDMENT NO. 14

2 On page 28, line 22, after "Appeals" delete "under" and insert:

3 "for those matters within the jurisdiction of the Board of Tax Appeals pursuant to"

4 AMENDMENT NO. 15

5 On page 28, line 25, after "suspension of" insert:

6 "any collection action by the collector and the suspension of"

7 AMENDMENT NO. 16

8 On page 29, delete lines 13 through 17, and insert:

9 "Section 10. The nomination or nominations made pursuant to R.S.
10 47:1402(D) may be transmitted to the governor, and any appointments pursuant to
11 that Section may be made at any time following the effective date of this Act.

12 Section 11. This Act shall become effective upon signature by the governor
13 or, if not signed by the governor, upon expiration of the time for bills to become law
14 without signature by the governor, as provided by Article III, Section 18 of the
15 Constitution of Louisiana. Section 10 of this Act shall become operative immediately
16 upon the effective date of this Act, and Sections 1 through 9 of this Act shall become
17 operative on July 1, 2014, if the Act which originated as House Bill No. 798 of this
18 2014 Regular Session of the Legislature is enacted."