
SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Senate and Governmental Affairs to
Engrossed House Bill No. 123 by Representative Thibaut

1 AMENDMENT NO. 1

2 On page 1, line 3, after "(3)" insert "and R.S. 47:1542"

3 AMENDMENT NO. 2

4 On page 1, line 4, after "requirements;" insert "to provide relative to audits performed
5 pursuant to professional contracts;"

6 AMENDMENT NO. 3

7 On page 3, after line 15, insert the following:

8 "Section 2. R.S. 47:1542 is hereby amended and reenacted to read as follows:

9 §1542. Power to examine records and premises of taxpayer

10 A. For the purpose of administering the provisions of this Sub-title, the
11 collector, whenever he deems it expedient, may make or cause to be made by any of
12 his authorized assistants, an examination or investigation of the place of business,
13 if any, the tangible personal property, and the books, records, papers, vouchers,
14 accounts, and documents of any taxpayer. Every taxpayer and every director, officer,
15 agent, or employee of every taxpayer, shall exhibit to the collector or to any of his
16 authorized assistants, the place of business, the tangible personal property and all of
17 the books, records, papers, vouchers, accounts, and documents of the taxpayer and
18 to facilitate any such examination or investigation so far as it may be in his or their
19 power so to do.

20 B. To the extent the department enters into contracts with any
21 political subdivision, municipality, agency or other third party to secure
22 auditing services, accounting services, or data analytic services, such firm
23 may examine the books, records, papers, vouchers, accounts, and documents
24 of any taxpayer. The rate of compensation for the contract shall be on an
25 hourly or lump sum basis, plus reasonable expenses all paid out of the
26 current collections for the tax at issue. Contingency contracts for these types
27 of services shall be prohibited. To the extent these contracts require the
28 approval of the Office of State Procurement, auditing services, accounting
29 services, or data analytic services, shall constitute "professional services"
30 under R.S. 39:1556(42)."