

**HOUSE SUMMARY OF SENATE AMENDMENTS****HB 1060****2016 Regular Session****Stokes**

TAX/SALES & USE: Provides relative to the Sales Tax Streamlining and Modernization Commission

**Synopsis of Senate Amendments**

1. Add provision establishing a subcommittee of the commission to make recommendations for potential policy changes concerning coordinated multi-parish sales and use tax audits.

**Digest of Bill as Finally Passed by Senate**

Present law establishes the Sales Tax Streamlining and Modernization Commission, hereinafter referred to as "commission", to perform a comprehensive study of La.'s state and local sales and use tax systems, and to make recommendations to the legislature regarding revision of practices, administrative procedure, statutory law, and the La. constitution.

Proposed law establishes a subcommittee for the development of recommendations to be presented to the commission by Jan. 15, 2017, concerning potential policy changes regarding coordinated multi-parish sales and use tax audits. The subcommittee is composed of the commission members representing the Police Jury Association of La., the La. Municipal Association, the La. School Boards Association, the La. Association of Tax Administrators, the La. Sheriffs Association, the La. Multi-parish Tax Commission, the Department of Revenue, and the La. Legislative Auditor.

Present law terminates the commission on June 30, 2017.

Proposed law adds to present law authority for the commission to continue its work through June 30, 2018, if approved prior to June 30, 2017, by a 2/3rds vote of the commission members.

(Amends R.S. 47:301.2(F) and (G); Adds R.S. 47:301.2(H))