

RÉSUMÉ DIGEST**ACT 564 (HB 1060)****2016 Regular Session****Stokes**

Existing 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.

New 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.

Prior law terminated the commission on June 30, 2017.

New law adds 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 commission members.

Effective Aug. 1, 2016.

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