

1 to aid in stabilizing the sales tax as a revenue source for the state and its local governments;
2 and

3 WHEREAS, the recent United States Supreme Court decision in South Dakota v.
4 Wayfair, Inc., et al. on June 21, 2018, regarding South Dakota's requirements for certain
5 out-of-state sellers to collect and remit sales taxes in the same manner as if the seller had a
6 physical presence in the state necessitates further examination of Louisiana's state and local
7 sales tax structure.

8 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
9 create the Sales Tax Streamlining and Modernization Commission, hereinafter referred to
10 as "commission", as the successor commission to the commission established by Act No.
11 405 of the 2015 Regular Session of the Legislature, to continue the comprehensive study of
12 Louisiana's state and local sales tax systems, and to make recommendations to the legislature
13 regarding revision of practices, administrative procedure, statutory law, and the Constitution
14 of Louisiana, all for the purpose of streamlining and modernizing the vital sales tax revenue
15 source for the state and its local governments.

16 BE IT FURTHER RESOLVED that the commission's recommendations shall
17 encompass an overall goal of ensuring both revenue stability and taxpayer equity through
18 the adoption of proven contemporary tax policies.

19 BE IT FURTHER RESOLVED that the commission shall consist of the following
20 members:

- 21 (1) The speaker of the House of Representatives or his designee.
- 22 (2) The president of the Senate or his designee.
- 23 (3) The chairman of the House Committee on Ways and Means or his designee.
- 24 (4) The chairman of the Senate Committee on Revenue and Fiscal Affairs or his
25 designee.
- 26 (5) A member appointed by the Police Jury Association of Louisiana.
- 27 (6) A member appointed by the Louisiana Municipal Association.
- 28 (7) A member appointed by the Louisiana School Boards Association.
- 29 (8) A member appointed by the Louisiana Association of Tax Administrators.
- 30 (9) A member appointed by the Louisiana Sheriffs Association.

- 1 (10) A member appointed by the Louisiana Multiparish Tax Commission.
- 2 (11) A member appointed by the Louisiana Association of Business and Industry.
- 3 (12) A member appointed by the Louisiana Retailers Association.
- 4 (13) A member appointed by the Louisiana Automobile Dealers Association.
- 5 (14) A member appointed by the National Federation of Independent Business.
- 6 (15) A member appointed by Louisiana Industrial Development Executives
7 Association.
- 8 (16) A member appointed by Society of Louisiana Certified Public Accountants.
- 9 (17) A member appointed by the Public Affairs Research Council of Louisiana.
- 10 (18) A member appointed by the Tax Foundation.
- 11 (19) The secretary of the Department of Revenue or his designee.
- 12 (20) The legislative auditor or his designee.

13 BE IT FURTHER RESOLVED that the members of the commission shall serve
14 without compensation except for reasonable and necessary expenses related to the
15 performance of their duties as members of the commission, and then only in such amounts
16 as is provided by law for state employees and officials, or per diem or expense
17 reimbursement to which they may be individually entitled as members of their constituent
18 organizations.

19 BE IT FURTHER RESOLVED that the commission shall conduct meetings as
20 necessary to fulfill its functions and duties.

21 BE IT FURTHER RESOLVED that the chairman of the commission established by
22 Act No. 405 of the 2015 Regular Session of the Legislature shall convene the first meeting
23 of the commission and at that meeting, the commission shall elect a chairman and a vice
24 chairman and any other officers it deems necessary.

25 BE IT FURTHER RESOLVED that the following organizations shall assist the
26 commission with staff support as may be required:

- 27 (1) The Department of Revenue.
- 28 (2) The House of Representatives, Senate, Legislative Fiscal Office, and Legislative
29 Auditor's Office.

1 BE IT FURTHER RESOLVED that the commission shall submit its report of
2 recommendations to the governor, the president of the Senate, and the speaker of the House
3 of Representatives no later than March 15, 2019, and may submit additional reports as it
4 deems necessary.

5 BE IT FURTHER RESOLVED that the commission shall terminate on July 1, 2019.

6 BE IT FURTHER RESOLVED that a copy of this resolution be transmitted to each
7 appointing authority.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 7 Original

2018 Third Extraordinary Session

Stokes

Establishes the Sales Tax Streamlining and Modernization Commission, as the successor to the commission established by Act No. 405 of the 2015 R.S., to continue the comprehensive study of Louisiana's state and local sales and use tax systems. Provides that the members shall be:

- (1) The speaker of the House or his designee.
- (2) The president of the Senate or his designee.
- (3) The chairman of the House Ways and Means Committee or his designee.
- (4) The chairman of the Senate Revenue and Fiscal Affairs Committee or his designee.
- (5) A member appointed by the Police Jury Assoc. of La.
- (6) A member appointed by the La. Municipal Assoc.
- (7) A member appointed by the La. School Boards Assoc.
- (8) A member appointed by the La. Assoc. of Tax Administrators.
- (9) A member appointed by the La. Sheriffs Assoc.
- (10) A member appointed by the La. Multiparish Tax Commission.
- (11) A member appointed by LABI.
- (12) A member appointed by the La. Retailers Assoc.
- (13) A member appointed by the La. Automobile Dealers Assoc.
- (14) A member appointed by National Federation of Independent Businesses.
- (15) A member appointed by La. Industrial Development Executives Assoc.
- (16) A member appointed by Society of La. Certified Public Accountants.
- (17) A member appointed by the PAR.
- (18) A member appointed by the Tax Foundation.
- (19) The secretary of the Dept. of Revenue or his designee.
- (20) The legislative auditor or his designee.

Provides that the members of the commission serve without compensation except for reasonable and necessary expenses related to the performance of duties as members of the commission, and then only in such amounts as is provided by law for state employees and officials, or per diem or expense reimbursement to which they may be individually entitled as members of their constituent organizations.

Provides that the commission shall submit its report of recommendations to the governor, the president of the Senate, and the speaker of the House of Representatives no later than March 15, 2019, may submit additional reports as it deems necessary, and shall terminate on July 1, 2019.