

SENATE RESOLUTION NO. 27

BY SENATOR BARROW

A RESOLUTION

To urge and request the Senate Committee on Revenue and Fiscal Affairs to study Louisiana's tax structure and policy and to make recommendations for changes to the state's tax laws in an effort to modernize and enhance the efficiency and fairness of the state's tax policies for individuals and businesses.

WHEREAS, the citizens of the state of Louisiana expect and deserve a stable and effective government that meets the needs of citizens through high-quality programs and efficient services; and

WHEREAS, the state government of Louisiana has faced deficits annually since Fiscal Year 2008-2009; and

WHEREAS, the state general fund expenditures of state government are projected to continue to grow in the five-year continuation baseline projection, and state revenues are not projected to meet those expenditures; and

WHEREAS, in 2015, the legislature commissioned a tax study to provide the legislature with alternatives for a tax structure with predictable and stable revenues that promotes competitiveness and is fair and simple; and

WHEREAS, the Task Force on Structural Changes in Budget and Tax Policy created by House Concurrent Resolution No. 11 of the 2016 First Extraordinary Session issued its final report on January 27, 2017, which included recommendations for changes in tax structure and policy; and

WHEREAS, the United States Supreme Court has recently determined that the imposition of taxes upon sales by certain remote sellers by a state when the seller is not located within the state is constitutional, provided the state's laws and regulations do not discriminate against interstate commerce and the state does not impose undue burdens on interstate commerce; and

WHEREAS, the legislature has the authority to make and change the laws of the state and to establish a more stable, fair, and simple tax code in order to stabilize the budget for future years; and

WHEREAS, a thorough review of Louisiana's tax structure and policy is needed, particularly considering the final report of the Task Force on Structural Changes in Budget and Tax Policy, recent legislative efforts in this area, changes in federal tax law, and decisions of the United States Supreme Court regarding the constitutionality of imposing sales tax on remote sellers.

THEREFORE, BE IT RESOLVED that the Senate of the Louisiana Legislature does hereby urge and request the Senate Committee on Revenue and Fiscal Affairs to study Louisiana's tax structure and policy and to make recommendations of changes to the state's tax laws in an effort to modernize and enhance the efficiency and fairness of the state's tax policies for individuals and businesses taking into consideration all options and alternatives available.

BE IT FURTHER RESOLVED that the committee shall evaluate and recommend changes to the state's tax structure and policy, including but not limited to:

- (1) Personal income tax.
- (2) Corporate income tax.
- (3) Property tax.
- (4) Sales tax.
- (5) Severance tax.
- (6) Tax expenditures, including deductions, credits, exemptions, and rebates.

BE IT FURTHER RESOLVED that the committee shall make a written report of its findings to the Senate on or before February 1, 2019, together with any specific proposals for legislation.

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PRESIDENT OF THE SENATE