

RÉSUMÉ DIGEST

HCR 7

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 a comprehensive study of 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 the La. Assoc. of Business and Industry.
- (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 Public Affairs Research Council of La.
- (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. Requires the chairman of the commission established by Act No. 405 of the 2015 R.S. to convene the first meeting and at that meeting, provides that the commission shall elect a chairman, vice chairman, and any other officers it deems necessary. Requires the Dept. of Revenue, the House of Representatives, the Senate, the Legislative Fiscal Office, and the Legislative Auditor's office to provide staff support as necessary.

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