
DIGEST

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HB 202 Engrossed

2020 Regular Session

Horton

Abstract: Requires the reports, studies, and recommended publications of the La. Tax Institute to be distributed through the Dept. of Revenue instead of the Dept. of State and adds three members to the board of the Institute.

Present law establishes within the Dept. of Revenue (DOR) the La. Tax Institute (hereinafter "Institute") to serve as the official advisory tax law revision and tax law reform agency of the state.

Proposed law retains present law.

Present law provides for the governance of the Institute by a board of directors comprised of eight members and provides for the duties of the board and authority of the Institute.

Proposed law retains present law with respect to the duties of the board and authority of the Institute but adds three additional members to the board as follows:

- (1) One member appointed by the speaker of the House of Representatives, or his designee.
- (2) One member appointed by the president of the Senate, or his designee.
- (3) The executive director of the La. Uniform Local Sales Tax Board, or his designee.

Present law requires the reports, studies, and recommended publications of the Institute to be printed and distributed in the same manner as acts of the legislature.

Proposed law deletes present law.

Present law provides that the reports, studies, and recommended publications of the Institute be distributed through the secretary of state.

Proposed law changes present law by requiring that the reports, studies, and recommended publications of the Institute be distributed through DOR.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1525(B)(1)(intro. para.) and (E); Adds R.S. 47:1525(B)(1)(i), (j), and (k))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add three members to the board of the Institute.