

FOR OFFICE USE ONLY	

HOUSE FLOOR AMENDMENTS

2020 Regular Session

Amendments proposed by Representative Ivey to Engrossed House Bill No. 791 by Representative Magee

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line in its entirety, delete lines
3 3 and 4 in their entirety, and insert the following:

4 "R.S. 47:337.22(C)(1), 337.23(K)(2), 339(A)(4), and 340(A), (E)(2) and (4), (F)(2), (G)(7)
5 and (9), and (I) and to enact R.S. 47:337.23(K)(3), 337.103, 339(A)(5), 340(J), and
6 1520(A)(4), relative to the mandatory filing of certain electronic returns for local sales and
7 use tax"

8 AMENDMENT NO. 2

9 On page 1, line 5, after "remittance;" delete the remainder of the line in its entirety, delete
10 line 6 in its entirety, and at the beginning of line 7, delete "of certain dealers;" and insert the
11 following:

12 "to create an application to facilitate the electronic registration of taxpayers; to
13 provide authority to the Department of Revenue related to registration; to provide for
14 electronic filing; to provide for a registration number; to provide for a technological
15 solution;"

16 AMENDMENT NO. 3

17 On page 1, line 9, after "funding" delete the remainder of the line in its entirety, at the
18 beginning of line 10 delete "report;" and insert a semicolon ";"

19 AMENDMENT NO. 4

20 On page 1, line 12, after "Section 1." delete the remainder of the line in its entirety, delete
21 lines 13 and 14 in their entirety and insert the following:

22 "R.S. 47:337.22(C)(1), 337.23(K)(2), 339(A)(4), and 340(A), (E)(2) and (4), (F)(2),
23 (G)(7) and (9), and (I) are hereby amended and reenacted and R.S. 47:337.23(K)(3),
24 337.103, 339(A)(5), 340(J), and 1520(A)(4) are hereby enacted to read as follows:

25 §337.22. Sales and use tax returns
26 * * *

27 C.(1) In addition to the authority granted to the Uniform Electronic Local
28 Return and Remittance Advisory Committee as provided for in R.S. 47:337.23, the
29 committee shall also design a standard, uniform, paper return to be used by the
30 collectors of the sales and use tax of political subdivisions. It shall also include a
31 space requiring that the ~~state tax identification~~ registration number, as set forth in
32 R.S. 47:337.103, be provided by the taxpayer.
33 * * *

34 §337.23. Uniform electronic local return and remittance system; official record of
35 tax rates and exemptions; filing and remittance of local sales and use taxes;
36 penalties for violations

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K.
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(2) Notwithstanding any law to the contrary, beginning January 1, 2022, every local sales tax collector shall require electronic filing of returns and remittance of local sales and use tax by all taxpayers, unless the taxpayer receives an electronic filing and remittance waiver from the department due to hardship.

(3) Failure of a taxpayer to comply with the electronic filing requirements set forth in this Subsection shall result in the collector for the taxing authority assessing a penalty of one hundred dollars or five percent of the tax owed on the return, whichever is greater; however, the total penalty per return shall not exceed five thousand dollars. The local collector for the taxing authority may waive remittance and payment of the penalty in whole or in part if the local collector determines that the failure to comply by the taxpayer was reasonable and was attributable, not to any negligence on the part of the taxpayer, but for a cause which is submitted to the local collector in writing.

§337.103. Electronic registration; sharing of registration information with local collectors; creation of technological solution to enable state and local filing and remittance

A. Purpose. The intent of this Section is to provide for the creation and utilization of a technology solution to provide a taxpayer or dealer with a single point of electronic registration with the Department of Revenue and each local sales tax collector as required by law. The taxpayer’s or dealer’s unique Louisiana sales and use tax identification number and related information shall be simultaneously made available to the department, the Louisiana Sales and Use Tax Commission for Remote Sellers, and to all applicable local sales tax collectors to ease the administrative compliance of filing state and local returns and remitting state and local sales and use taxes.

B. Definitions. For purposes of this Section, the following words shall have the following meanings unless the context clearly indicates otherwise:

- (1) "Department" means the Department of Revenue.
- (2) "Local sales tax collector" means the constitutionally-designated single sales and use tax collector for each parish in the state which levies and imposes a local sales and use tax.
- (3) "Registration number" means a unique identifying number assigned by the Department to each taxpayer or dealer, or affiliate upon the registration with or remittance of state sales or use tax to the department.
- (4) "Secretary" means the secretary of the Department of Revenue.
- (5) "Technological solution" means an information technology system or program in the possession of or purchased by the Department of Revenue necessary to perform the functions described in this Section.

C. Administration.

- (1) There is hereby established a central registration system for taxpayers to be created, modified, managed and maintained by the department.
- (2) The department shall create, modify, manage and maintain a technological solution to enable taxpayers or dealers to electronically register, file, and remit sales tax, and for coordination with local sales tax collectors for electronic registration, filing, and remittance of local sales tax. Each taxpayer or dealer, or affiliate shall be assigned a unique registration number by the technological solution.
- (3) A taxpayer's or dealer's registration information and data obtained by the technological solution shall be simultaneously provided to the department, the Louisiana Sales and Use Tax Commission for Remote Sellers, and to all applicable local sales tax collectors electronically in a data or image file transferred in a machine-readable format.
- (4) The technological solution shall, to the extent permitted by appropriation and available funding, create a standalone, independent application or program

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 which shall be made available to taxpayers or dealers for obtaining a unique
2 registration number for use by the department and local sales tax collectors.

3 (5) In providing taxpayers or dealers with a unique registration number, the
4 technological solution shall obtain pertinent information from the taxpayer or dealer,
5 including but not limited to any parish or parishes in which the taxpayer or dealer
6 maintains a business location and any parish or parishes in the state as identified by
7 the taxpayer or dealer in which it engages in transactions.

8 (6) The technological solution shall enable multiple return and remittance
9 portals to enable taxpayers and dealers a single electronic application or program to
10 file sales and use tax returns required by law and to remit all corresponding sales and
11 use taxes to the appropriate taxing bodies. The technological solution shall not
12 enable the filing of returns by remote sellers or collect state and local sales taxes on
13 remote sales.

14 (7) The technological solution shall provide or convert the state and local
15 registration numbers of existing taxpayers or dealers into one unique registration
16 number for use by both the department and local sales tax collectors.

17 (8) The technological solution shall permit all taxpayers or dealers to edit,
18 add or delete account information with automatic updates of taxpayer or dealer
19 information simultaneously furnished to the department, the Louisiana Sales and Use
20 Tax Commission for Remote Sellers, and applicable local sales tax collectors.

21 (9) The technological solution shall grant local sales tax collectors access to
22 information and data maintained by the department to validate a taxpayer's or
23 dealer's registration number and related information pertaining to the filing and
24 remittance of sales and use taxes.

25 (10) The technological solution shall, to the extent possible, integrate,
26 correspond, or both, with existing information technology systems currently utilized
27 by local sales tax collectors.

28 (11) For all taxpayers or dealers who or which have registered with the
29 department for the filing and remittance of state sales tax prior to January 1, 2021,
30 the department shall assign the taxpayer, dealer, or affiliate a unique registration
31 number, and the department shall share the unique registration number and
32 identifying information with all local sales tax collectors in which the taxpayer or
33 dealer is located or known to conduct business. The department shall provide any
34 and all local sales tax collectors with the information and documents described
35 herein no later than January 1, 2022. Compliance with this Paragraph shall not be
36 deemed to be a violation of R.S. 47:1508 or 1508.1.

37 (12) For all taxpayers or dealers who or which register through the
38 technological solution for the filing and remittance of sales and use tax on or after
39 January 1, 2021, the taxpayer, dealer, or affiliate, shall be assigned a unique
40 registration number, and the department, the Louisiana Sales and Use Tax
41 Commission for Remote Sellers, and all applicable local sales tax collectors shall
42 have access to the unique registration number and identifying information.
43 Compliance with this Paragraph shall not be deemed to be a violation of R.S.
44 47:1508 or 1508.1.

45 (13) For all taxpayers or dealers who or which have registered with one or
46 more local sales tax collectors for the filing and remittance of local sales tax prior to
47 January 1, 2021, the technological solution shall reconcile the conversion of the
48 identification or registration numbers previously issued by the local sales tax
49 collectors with the taxpayer's or dealer's unique registration number recognized by
50 the department. The local sales tax collectors shall provide the department with
51 access to the relevant information and documents related to such taxpayer or dealer.
52 Compliance with this Paragraph shall not be deemed to be a violation of R.S.
53 47:1508 or 1508.1.

54 * * *

55 AMENDMENT NO. 5

56 On page 1, at the end of line 19 delete "and to" and insert a period "."

1 AMENDMENT NO. 6

2 On page 2, delete lines 1 and 2 in their entirety and at the beginning of line 3 delete "for such
3 remittance."

4 AMENDMENT NO. 7

5 On page 2, delete lines 7 through 9 and insert the following:

6 "(5) Collect pertinent information from remote sellers and coordinate with
7 applicable political subdivisions and the Department of Revenue through the
8 technological solution provided for in R.S. 47:337.103 to ensure that remote sellers
9 are properly registered with unique registration numbers for the filing of returns and
10 remittance of sales and use tax. Compliance with the obligations set forth in this
11 Paragraph shall not be deemed to be a violation of R.S. 47:1508 or 1508.1."

12 AMENDMENT NO. 8

13 On page 2, delete lines 27 through 29 and on page 3 delete lines 1 through 16 and insert the
14 following:

15 "* * *
16 (4) Upon the request of ~~a state or local collector~~ the Department of Revenue
17 or any political subdivision levying a tax, the commission shall provide taxpayer
18 registration information and associated taxpayer history maintained by the
19 commission ~~to the state or local collector in accordance with R.S. 47:1508.~~
20 Compliance with the obligations set forth in this Paragraph shall not be deemed to
21 be a violation of R.S. 47:1508 or 1508.1."
22

23 AMENDMENT NO. 9

24 On page 4, delete lines 10 through 13

25 AMENDMENT NO. 10

26 On page 4, delete lines 21 through 25 and insert the following:

27 "* * *
28 §1520. Electronically filed returns; signatures

29 A.(1) The secretary may require electronic filing of tax returns or reports
30 under any of the following circumstances:
31 * * *

32 (4) Notwithstanding any law to the contrary, beginning January 1, 2022, the
33 Department of Revenue shall require the electronic filing of returns and remittance
34 of state sales and use tax by all taxpayers or dealers, unless the taxpayer receives an
35 electronic filing and remittance waiver from the department due to hardship.
36 * * *

37 Section 2. This Act shall become effective upon signature by the governor or, if not
38 signed by the governor, upon expiration of the time for bills to become law without signature
39 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
40 vetoed by the governor and subsequently approved by the legislature, this Act shall become
41 effective on the day following such approval."