SENATE COMMITTEE AMENDMENTS

2020 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 561 by Representative Dwight

1 AMENDMENT NO. 1

- 2 On page 1, line 2, after "reenact" delete the remainder of the line, delete line 3, and insert:
- 3 "R.S. 47:302(K)(7)(b), 337.33(A)(1) and (5), 337.71, 551(B), 1401, 1402(C), (D), (E), and
- (F), 1403(A)(3), 1407(1), (3), and (7), 1408(D)(1), and 1434(A) and to enact R.S. 4
- 47:301(4)(n), 303(I), 337.22(E), 337.33(E), 340(E)(6), 1403(A)(5), and 1431(E)," 5
- 6 AMENDMENT NO. 2
- 7 On page 1, line 6, after "Appeals;" insert:

8 "to provide relative to the timeline for appointments, selection of officers, filling of 9 vacancies, and review of compensation for the Board of Tax Appeals; to provide relative to 10 interagency transfers to the Board of Tax Appeals; to provide relative to the definition of a dealer; to provide relative to definitions and administration of tax related to peer to peer 11 12 vehicle sharing;"

13 AMENDMENT NO. 3

14 On page 1, line 14, after "Section 1." delete the remainder of the line, delete line 15, and 15 insert:

16 "R.S. 47:337.33(A)(1) and (5), 337.71, 1401, 1402(C), (D), (E), and (F), 1403(A)(3), 17 1407(1), (3), and (7), 1408(D)(1), and 1434(A) are hereby amended and reenacted and R.S. 18 47:337.22(E), 337.33(E), 340(E)(6), 1403(A)(5), and "

- 19 AMENDMENT NO. 4
- 20 On page 3, line 18, delete "shall be" and insert "is"
- AMENDMENT NO. 5 21
- 22 On page 3, between lines 23 and 24, insert:

| 23 | "* * * |
|----|--|
| 24 | §340. Louisiana Sales and Use Tax Commission for Remote Sellers; members; |
| 25 | powers |
| 26 | * * * |
| 27 | E. * * * |
| 28 | (6)(a) The commission is authorized to enter into a cooperative endeavor |
| 29 | agreement for the purposes specified in R.S. 47:1439(F)(3), and any payments due |
| 30 | pursuant thereto shall be added to any amounts due pursuant to Paragraph (5) of this |
| 31 | Subsection. |
| 32 | (b) Any amount due pursuant to this Paragraph or Paragraph (5) of this |
| 33 | Subsection shall be in addition to any amounts otherwise retained pursuant to |
| 34 | Paragraph (3) of this Subsection." |
| | |

35 AMENDMENT NO. 6

On page 4, between lines 9 and 10, insert: 36

"§1402. Membership of board; qualifications; appointment; term; vacancy; salary 37 * *

C. The governor shall make the following appointments on or before September 1, 2014: one member with a term expiring February 1, 2016, and one member with a term expiring February 1, 2018. The successor to the member whose term expires pursuant to this Section on February 1, 2020, shall be appointed to a term expiring January 1, 2024, and the successor to the member whose term expires February 1, 2022, shall be appointed to a term expiring January 1, 2026. Any subsequent appointments pursuant to this Subsection shall be for either a fixed term of four years from the date of the expiration of the expired term or for the remainder of an unexpired term.

D.(1) On or before August 1, 2014, the governor shall appoint one member to a term expiring February 1, 2020, from a list of qualified nominees provided by the nominating committee established pursuant to this Subsection. The successor to that member shall be appointed to a term expiring January 1, 2026. Any subsequent appointments pursuant to this Subsection shall be for either a fixed term of six years from the date for expiration of the expired term or for the remainder of an unexpired term. An appointment pursuant to the provisions of this Subsection shall be made within ninety days of written notice of the nomination.

E(1) A Notwithstanding any provision of law to the contrary, a board member shall continue to serve until a successor has been appointed. No member may be removed during an unexpired except by induction into office of a successor, duly appointed and qualified pursuant to this Section, upon expiration of a term of office except or for good cause shown, which shall be subject to judicial review.

F. The governor shall establish the compensation to be paid to members of the board, including any additional compensation for its officers, shall be continued. Beginning January 1, 2024, the board's regular salary shall be subject to review and recommendation by the Judicial Compensation Commission. Any recommendation issued shall become effective only upon approval by the legislature. Annual adjustments related to reimbursement of expenses or per diem may be approved by the supreme court. A member's compensation shall not be reduced during his unexpired term of office.

§1403. Designation of officers; domicile; quorum; seal

(3) The member appointed pursuant to R.S. 47:1402(D) shall be the hearing judge of the Local Tax Division of the board. For the purposes of the Local Tax Division, the judge shall exercise all jurisdiction, authority, and powers of the board and its chairman, including the hearing of cases to be adjudicated in the division and the rendering of orders and judgments in such cases. The remainder of the board may temporarily exercise these functions during any vacancy in this appointment, but may not hear and render judgment in a case in the division only if this appointment remains vacant for more than ninety days.

44 (5) In the event of a vacancy lasting more than ninety days, the supreme court 45 is authorized to make assignments or appointments in the same manner as authorized 46 pursuant to Article V, Section 5(A) of the Constitution of Louisiana, and any ad hoc 47 judge so assigned shall receive the compensation specified in this chapter for ad hoc 48 appointment due to recusal."

49 AMENDMENT NO. 7

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50 On page 4, between lines 23 and 24, insert:

A.

51 52 (7) A petition for declaratory judgment or other action related to the 53 constitutionality of a law or ordinance or validity of a regulation concerning any 54 matter relating to any state or local tax or fee excluding those tax matters within the 55 jurisdiction of the Louisiana Tax Commission pursuant to the provisions of Article VII, Section 18(E) of the Constitution of Louisiana." 56

"*

| 1 | <u>AMENDMENT NO. 8</u> |
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| 2 | On page 5, after line 23, insert: |
| 3 4 | "Section 2. R.S. $47:302(K)(7)(b)$ and $551(B)$ are hereby amended and reenacted and R.S. $47:301(4)(n)$ and $303(I)$ are hereby enacted to read as follows: |
| 5 | §301. Definitions |
| 6 | As used in this Chapter the following words, terms, and phrases have the |
| 7 | meanings ascribed to them in this Section, unless the context clearly indicates a |
| 8 | different meaning: |
| 9 | ~ * * * |
| 10 | (4) "Dealer" includes every person who manufactures or produces tangible |
| 11 | personal property for sale at retail, for use, or consumption, or distribution, or for |
| 12 | storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined |
| 13 | to mean: |
| 14 | * * * |
| 15 | (n)(i) Any person who operates, maintains, or facilitates a peer-to-peer |
| 16 | vehicle sharing program and collects any amount required to be paid as part of a |
| 17 | vehicle sharing program agreement whereby a shared vehicle owner leases or rents |
| 18 | a shared vehicle to a shared vehicle driver in this state. |
| 19 | (ii) For the purposes of this Subparagraph, the following definitions shall |
| 20 | |
| 20 | apply: (aa) "Vehicle sharing program agreement" means the terms and conditions |
| 22 | applicable to a shared vehicle owner and a shared vehicle driver that govern the use |
| 23 | of a shared vehicle through a peer-to-peer vehicle sharing program. |
| 23 24 | (bb) "Peer-to-peer vehicle sharing" means the authorized use of a vehicle by |
| 24 | a person other than the vehicle's owner through a peer-to-peer car sharing program. |
| 23 26 | (cc) "Peer-to-peer vehicle sharing program" means a business platform that |
| 20 | connects a shared vehicle owner with a shared vehicle driver to enable the sharing |
| 28 | of vehicles for financial consideration. |
| 28 | (dd) "Shared vehicle" means a vehicle that is available for sharing through |
| 30 | a peer-to-peer vehicle sharing program. |
| 31 | (ee) "Shared vehicle driver" means a person who has been authorized to drive |
| 32 | |
| 33 | the shared vehicle by the shared vehicle owner under a vehicle sharing program |
| 33 34 | agreement. (ff) "Shared vehicle owner" means the registered owner, or a person or entity |
| 35 | designated by the registered owner, of a shared vehicle made available for sharing |
| 35 36 | to shared vehicle drivers through a peer-to-peer vehicle sharing program. |
| 30 37 | $\frac{10 \text{ shared venicle drivers unough a peer-to-peer venicle sharing program.}}{* * * *$ |
| 38 | §302. Imposition of tax |
| 39 | |
| 40 | K. An additional tax shall be levied as follows: |
| | K. All additional tax shall be levied as follows. * * * |
| 41 42 | |
| 42 | (7) * * * * |
| 43 | (b) The amount specified in Item (a)(i) of this Paragraph as transferred to the |
| 44 | Department of State Civil Service, Board of Tax Appeals, shall be increased by fifty- |
| 45 | five thousand dollars on July 1, 2015, by thirty-two thousand dollars on July 1, 2016, |
| 46 | and by five thousand dollars on the first day of each of the six subsequent fiscal |
| 47 | years. The amounts specified in this Subparagraph and Subparagraph (a) of this |
| 48 | Paragraph shall be transferred by the secretary within the first thirty days of each |
| 49 | fiscal year and the Department of State Civil Service, Board of Tax Appeals, may |
| 50 | retain all funds which that are transferred as directed in this Subparagraph and |
| 51 | Subparagraph (b) of this Paragraph. |
| 52 | * * * * |
| | |
| 53 | §303. Collection |
| 54 | * * * |

| 1 2 | <u>I. The state sales tax collected by dealers as defined in R.S. 47:301(4)(n)</u> shall be filed and paid electronically to the secretary. |
|--------|--|
| 3 | * * * |
| 4 5 | §551. Imposition of tax |
| 6 | B.(1) The tax shall be payable to the secretary of the Department of Revenue. |
| 7 | The tax shall be collected and payment enforced pursuant to the provisions of |
| 8 | Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 insofar |
| 9 | as such provisions are not in conflict with this Section. The secretary is authorized |
| 10 | to promulgate rules and regulations necessary for the proper administration and |
| 11 | enforcement of this Chapter. |
| 12 | (2) The state and local taxes levied pursuant to Subsection (A) of this Section |
| 13 | shall be filed and paid electronically to the secretary by dealers as defined in R.S. |
| 14 | 47:301(4)(n). |
| 15 | * * * |
| 16 | Section 3. The provisions of this Section and Section 1 of this Act shall be |
| 17 | effective July 1, 2020. The provisions of Section 2 of this Act shall be effective on |
| 18 | January 1, 2021." |