

HOUSE SUMMARY OF SENATE AMENDMENTS**HB 202****2020 Regular Session****Horton**

REVENUE DEPARTMENT: Establishes the Louisiana Tax Institute within the legislature and provides for the membership and the terms of membership of the governing board

Synopsis of Senate Amendments

1. Changes the La. Tax Institute (Institute) from being established within the Dept. of Revenue (DOR) to being established within the legislature.
2. Changes the membership of the governing board (board) of the Institute from eight members to eleven members.
3. Removes from the list of membership of the board the member representing the Taxation Section of the La. State Bar Assoc.
4. Adds to the list of membership of the board a member appointed by the secretary of state.
5. Provides that the members of the board appointed by the speaker of the House of Representatives and the president of the Senate shall serve for the duration of their appointment to those positions.
6. Requires the speaker of the House of Representatives and the president of the Senate to determine and designate the chairman of the board.
7. Removes provisions related to submitting reports to the legislature to be distributed through the secretary of state.
8. Makes technical changes.

Digest of Bill as Finally Passed by Senate

Present law establishes the Institute with DOR to serve as the official advisory tax law revision and tax law reform agency of the state.

Proposed law changes present law by establishing the Institute within the legislature.

Present law provides for the governance of the Institute by a board 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 four 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.
- (4) One member appointed by the secretary of state, or his designee.

Proposed law removes from the board the member representing the Taxation Section of the La. State Bar Assoc. appointed by the president of the La. State Bar Assoc.

Proposed law provides for a total of eleven members of the board.

Present law provides that the secretary of DOR and the governor's designee serve as members of the board for the duration of their appointment and do not serve the standard three year term that the remaining members are limited to.

Proposed law retains present law but requires the members appointed by the speaker of the House of Representatives and the president of the Senate to serve the board for the duration of their appointments.

Proposed law requires the speaker of the House of Representatives and the president of the Senate to determine and designate the chairman of the board of the Institute.

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

(Amends R.S. 47:1525(A) and (B)(1)(intro. para.) and (2)(a)(intro. para.) and (b); Adds R.S. 1525(B)(1)(i), (j), (k), and (l) and (6); Repeals R.S. 47:1525(B)(1)(d))