

SENATE BILL NO. 443

BY SENATOR ALLAIN

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AN ACT

To amend and reenact R.S. 47:303.1(C) and (G) and to repeal R.S. 47:303.1(D), relative to direct payment numbers; to provide for uniform direct payment number procedures and appeal rights for local tax collectors; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:303.1(C) and (G) are hereby amended and reenacted to read as follows:

§303.1. Direct Payment Numbers

* * *

C.(1) Upon application by a taxpayer to the department for a DP Number pursuant to Paragraph (B)(1) or (2) of this Section, the department shall ~~notify by certified mail the local agency or agencies charged with collection of the sales and use tax imposed by the political subdivisions~~ **submit the application to the local collector** in the parish or parishes in which the taxpayer has a manufacturing establishment or facility or is a taxpayer that meets the requirements of Paragraph (B)(2) of this Section. **The application shall be submitted to the local collector in a manner that provides actual notice of the application including but not limited to submission by certified mail that is signed for and received by the local collector.** The department and the local ~~collection agency or agencies~~ **collector** shall review the application and ~~shall~~ **may** audit the taxpayer to determine that the taxpayer meets the qualifications provided in ~~Subsection B of this Section~~ **Paragraph (B)(1) or (2) of this Section**, if the department or local ~~collection agency or agencies~~ **collector** consider ~~such an~~ **an** audit necessary.

~~D.(2)(a)~~ If the taxpayer applying for a DP Number pursuant to Paragraph

1 G.~~(1)~~ The taxpayer may appeal the ~~secretary's~~ denial or revocation of a DP
2 Number to the Board of Tax Appeals.

3 **(2) A local collector may appeal the department's failure to revoke a**
4 **taxpayer's DP Number pursuant to Paragraph (C)(3) of this Section.**

5 * * *

6 Section 2. R.S. 47:303.1(D) is hereby repealed.

7 Section 3. This Act shall become effective on January 1, 2023; if vetoed by the
8 governor and subsequently approved by the legislature, this Act shall become effective on
9 the day following such approval by the legislature or January 1, 2023, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____