



**LEGISLATIVE FISCAL OFFICE
Fiscal Note**

Fiscal Note On: **HB 1039** HLS 26RS 1525
 Bill Text Version: **REENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 11, 2026 10:09 AM	Author: DESHOTEL
Dept./Agy.: Remote Sellers, Uniform Local Sales Tax Board, Locals	Analyst: Mimi Blanchard
Subject: Local Sales and Use Tax Audit Procedures	

TAX/SALES-USE, LOCAL RE SEE FISC NOTE LF RV See Note Page 1 of 1
 Provides for local sales and use tax audit procedures

Proposed law requires that prior to making an estimate of tax due, the collector shall provide the dealer with a written request that identifies all books, records, papers, vouchers, accounts, and documents sought for examination, otherwise the assessment shall be considered arbitrary. Proposed law further provides that any request for a taxpayer to execute a waiver of the prescriptive period is voluntary and authorizes taxpayers and collectors to enter into written agreements to suspend the prescriptive period and, if agreed, the accrual of interest or delinquency penalties during such period.

Effective August 1, 2026.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION

Louisiana Association of Tax Administrators (LATA) reports no anticipated direct material effect on local collection agency expenditures as a result of proposed law.

REVENUE EXPLANATION

Proposed law authorizes taxpayers and collectors to enter into written agreements to suspend the prescriptive period and provides that, if agreed, the accrual of interest or delinquency penalties may be suspended during such period. LATA reports that these changes may reduce audit collections to the extent that these agreements are made, as the suspension of interest would directly reduce amounts collected.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger

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Legislative Fiscal Officer