Regular Session, 2011

HOUSE CONCURRENT RESOLUTION NO. 80

BY REPRESENTATIVE ROSALIND JONES

TAX/SALES & USE: Urges and requests the La. Association of Tax Administrators to conduct a survey of local governmental taxing authorities regarding sales and use tax collections from sales made over the Internet

A CONCURRENT RESOLUTION

To urge and request the Louisiana Association of Tax Administrators to conduct a survey of local governmental taxing authorities regarding the collection of sales and use tax on transactions occurring over the Internet.

WHEREAS, the collection of sales and use tax on taxable transactions occurring over the Internet is an important and evolving area of public policy; and

WHEREAS, there are local taxing authorities within the state which report that certain online dealers are collecting and remitting the taxes; and

WHEREAS, there are other jurisdictions which report no remittance of such taxes; and

WHEREAS, knowledge of the current experience of local taxing authorities with respect to the collection of these taxes would be beneficial to the legislature; and

WHEREAS, the Louisiana Association of Tax Administrators is the appropriate entity to obtain this information from the local taxing authorities within Louisiana.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the Louisiana Association of Tax Administrators to conduct a survey of local governmental taxing authorities regarding the collection of sales and use tax on transactions occurring over the Internet.

BE IT FURTHER RESOLVED that the Louisiana Association of Tax Administrators provide a report on the results of the survey to the House Committee on Ways and Means and Senate Committee on Revenue and Fiscal Affairs by February 1, 2012.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Rosalind Jones HCR No. 80

Urges and requests the La. Association of Tax Administrators to conduct a survey of local governmental taxing authorities regarding the collection of sales and use tax on transactions occurring over the Internet and to report on the results of the survey to the House Committee on Ways and Means and Senate Committee on Revenue and Fiscal Affairs by Feb. 1, 2012.