

BY REPRESENTATIVE HUNTER

1 A CONCURRENT RESOLUTION

2 To suspend until sixty days after final adjournment of the 2014 Regular Session of the

3 Legislature of Louisiana the provisions of R.S. 47:306(A)(3)(a) which provide for

4 a compensation for dealers for accounting for and collecting the state sales and use

5 tax.

6 WHEREAS, R.S. 47:306(A)(3)(a) authorizes a dealer who collects and accounts for

7 the state sales and use tax a compensation of one and one-tenth percent of the amount

8 collected and remitted to the secretary of the Department of Revenue; and

9 WHEREAS, such compensation is authorized to be taken in the form of a deduction

10 from the amount reported and submitted to the secretary; and

11 WHEREAS, such compensation may only be deducted from the amount of tax

12 collected if the taxes are timely paid by the dealer.

13 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends

14 the provisions of R.S. 47:306(A)(3)(a) which provide for a compensation for dealers for

15 accounting for and collecting the state sales and use tax.

16 BE IT FURTHER RESOLVED that this suspension shall become effective upon

17 adoption of this Resolution and shall extend through the sixtieth day after final adjournment

18 of the 2014 Regular Session of the Legislature of Louisiana.

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)]

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Hunter

HCR No. 71

Suspends until 60 days after the end of the 2014 R.S., the compensation for dealers for accounting for and collecting the state sales and use tax.

(Suspends R.S. 47:306(A)(3)(a))