HLS 16RS-97 ORIGINAL

2016 Regular Session

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HOUSE BILL NO. 645

## BY REPRESENTATIVES ABRAMSON AND JIM MORRIS

TAX/SALES & USE: (Constitutional Amendment) Provides for centralized collection of local sales and use taxes

A JOINT RESOLUTION

2	Proposing to add Article VII, Section 3(C) of the Constitution of Louisiana, to require that
3	all sales and use taxes levied by any political subdivision of the state be collected by
4	the Department of Revenue; to provide for submission of the proposed amendment
5	to the electors; and to provide for related matters.
6	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7	elected to each house concurring, that there shall be submitted to the electors of the state of
8	Louisiana, for their approval or rejection in the manner provided by law, a proposal to add
9	Article VII, Section 3(C) of the Constitution of Louisiana, to read as follows:
0	§3. Collection of Taxes
1	Section 3.
12	* * *
13	(C)(1) Notwithstanding Paragraph (B) of this Section or any other provision
14	of this constitution to the contrary, effective July 1, 2017, sales and use taxes levied
15	by any political subdivision of the state shall be collected, administered, and
16	enforced by the Department of Revenue, or its successor.
17	(2) The sales and use taxes collected by the Department of Revenue pursuant
8	to this Section shall be remitted to the respective political subdivisions levying such
9	sales and use taxes. The legislature shall not distribute or allocate the sales and use
20	taxes collected pursuant to this Section in any contrary manner or based upon any

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1 other criteria or formula. Such sales and use taxes shall be and remain the property of the political subdivisions and shall not be the property of the state. 2 3 (3) Prior to July 1, 2017, the legislature, by general law, shall provide for a 4 method of collection by the Department of Revenue, or its successor, of all sales and 5 use taxes levied by any political subdivision in order to implement the provisions of 6 this Paragraph. 7 Section 2. Be it further resolved that this proposed amendment shall become 8 effective on July 1, 2017. 9 Section 3. Be it further resolved that this proposed amendment shall be submitted 10 to the electors of the state of Louisiana at the statewide election to be held on November 8, 11 2016. 12 Section 4. Be it further resolved that on the official ballot to be used at the election, 13 there shall be printed a proposition, upon which the electors of the state shall be permitted 14 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as 15 follows: 16 Do you support an amendment to require that all sales and use taxes levied 17 by any political subdivision of the state be collected, administered, and 18 enforced by the Department of Revenue? (Effective July 1, 2017) (Adds 19 Article VII, Section 3(C))

## **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)]

HB 645 Original

2016 Regular Session

Abramson

**Abstract:** Provides that, effective July 1, 2017, sales and use taxes levied by political subdivisions shall be collected, administered, and enforced by the Dept. of Revenue, or its successor.

<u>Present constitution</u> provides that the sales and use taxes levied by political subdivisions of the state shall be collected by a single collector in each parish.

<u>Proposed constitutional amendment</u> provides that, effective July 1, 2017, sales and use taxes levied by political subdivisions shall be collected, administered, and enforced by the Dept. of Revenue, or its successor. The legislature shall provide for a method of collection by the

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department by general law prior to July 1, 2017, in order to implement the <u>proposed</u> constitutional amendment.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2016.

(Adds Const. Art. VII, §3(C))