

2016 Regular Session

HOUSE BILL NO. 1060

BY REPRESENTATIVE STOKES

TAX/SALES & USE: Provides relative to the Sales Tax Streamlining and Modernization Commission

1 AN ACT

2 To amend and reenact R.S. 47:301.2(F) and (G), relative to the Sales Tax Streamlining and
3 Modernization Commission; to provide with respect to reports of the commission;
4 to provide for voting requirements; to provide with respect to sunset of the
5 commission; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301.2(F) and (G) are hereby amended and reenacted to read as
8 follows:

9 §301.2. Sales Tax Streamlining and Modernization Commission

10 * * *

11 F. Reports and Recommendations. The commission shall review any
12 reports of the research groups and subcommittees, and after having conducted its
13 comprehensive review, shall prepare ~~a report of~~ reports concerning its
14 recommendations for any revision of current practices, administrative procedure,
15 statutory law, and Louisiana constitution. A recommendation concerning the
16 collection or administration of local sales and use taxes shall require approval of
17 ~~three-quarters~~ two-thirds of the members of the commission. The ~~commission's~~
18 ~~interim~~ commission shall prepare a report which shall be submitted to the governor,
19 the president of the Senate, and the speaker of the House of Representatives ~~no later~~

1 ~~than January 15, 2016. The final report shall be prepared as determined by the~~
 2 ~~commission.~~ before the start of the 2017 Regular Session of the Legislature.
 3 G. Sunset. The commission shall terminate on June 30, 2017, but if
 4 approved by a two-thirds vote of the membership prior to June 30, 2017, the
 5 commission may continue its work through June 30, 2018.

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 1060 Original

2016 Regular Session

Stokes

Abstract: Provides with respect to reports, voting requirements, and sunset of the Sales Tax Streamlining and Modernization Commission.

Present law establishes the Sales Tax Streamlining and Modernization Commission, hereinafter referred to as "commission", to perform a comprehensive study of La.'s state and local sales and use tax systems, and to make recommendations to the legislature regarding revision of practices, administrative procedure, statutory law, and the La. constitution.

Present law provides for the membership of the commission, its meetings, and requires a three-fourths vote of commission members for any recommendation made concerning local sales and use taxes.

Proposed law changes present law by reducing the vote requirement for recommendations concerning local sales and use taxes from 3/4th to 2/3rds.

Present law requires that the commission prepare an interim report of its recommendations for submission to the governor, the president of the Senate, and the speaker of the House of Representatives no later than Jan. 15, 2016, and a final report to be prepared at the discretion of the commission.

Proposed law changes present law by removing the requirement for the interim and final reports, in favor of requiring that the commission prepare a report to be submitted to the governor, the president of the Senate, and the speaker of the House of Representatives prior to the start of the 2017 R.S.

Present law terminates the commission on June 30, 2017.

Proposed law adds to present law authority for the commission to continue its work through June 30, 2018, if approved prior to June 30, 2017 by a 2/3rds vote of the commission members.

(Amends R.S. 47:301.2 (F) and (G))