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## DIGEST

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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))