
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 57 Original

2019 Regular Session

Magee

Abstract: Authorizes the legislature to provide by law for the centralized collection of all sales and use taxes levied in La.

Present constitution authorizes any local governmental subdivision or school board to levy and collect taxes on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law, if approved by a majority of the electors voting thereon in an election held for that purpose.

Present constitution requires that all local governing authorities which levy sales and use taxes within a parish to agree among themselves to provide for the collection of their taxes by a single collector.

Proposed constitutional amendment changes present constitution by removing the authority of a local governmental subdivision to collect sales and use taxes it imposes, and requires instead that the legislature provide by law for the centralized collection of all sales and use taxes levied by all taxing authorities within the state.

Proposed constitutional amendment provides that if the state is the central collector, that the taxes of any nonstate taxing authority shall not be commingled with state monies nor be considered state money or state funds for purposes of present constitution with respect to the deposit of funds within the state treasury.

Proposed constitutional amendment requires that any law establishing the procedure for centralized collection shall ensure the prompt remittance of the respective tax monies collected by the state single collector to the single local collector for each parish for distribution to the respective taxing authority identified on the taxpayers' returns.

Effective Jan. 1, 2021.

Provides for submission of the proposed amendment to the voters at the statewide election to be held October 12, 2019.

(Amends Art. VI, §29(A); Adds Art. VII, §3(C))