HLS 15RS-397 ORIGINAL

2015 Regular Session

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HOUSE CONCURRENT RESOLUTION NO. 12

BY REPRESENTATIVE STOKES

REVENUE DEPARTMENT: Urge and requests the Louisiana Department of Revenue to categorize the tax expenditures in the Tax Exemption Budget using the provided categories

A CONCURRENT RESOLUTION

2	To urge and request the Louisiana Department of Revenue to categorize the tax expenditure		
3	in the Tax Exemption Budget using certain categories.		
4	WHEREAS, the Department of Revenue is required by R.S. 47:1517 to prepare an		
5	annual tax exemption budget; and		
6	WHEREAS, this report must list each tax exemption, its statutory citation, and its		
7	purpose; and		
8	WHEREAS, "tax exemptions" means those revenue losses attributable to provision		
9	of the state tax statutes or rules promulgated pursuant to such statutes, which allow a specia		
10	exclusion, exemption, or deduction from gross income or sales or which provide a credit, a		
11	preferential rate of tax, or a deferral of tax liability; and		
12	WHEREAS, the Tax Exemption Budget prepared by the department is catergorize		
13	in the following manner:		
14	(1)	Corporation Franchise Tax Exemptions	
15	(2)	Gift Tax Exemptions	
16	(3)	Hazardous Waste Tax Exemptions	
17	(4)	Income Tax - Corporation Income Tax Exemptions and Individual Income	
18		Tax Exemptions	
19	(5)	Inheritance Tax Exemptions	
20	(6)	Liquors - Beer Tax Exemptions and Liquor and Wine Tax Exemptions	
21	(7)	Natural Resource Tax - Severance Tax Exemptions	

1	(8)	Petroleum Products Taxes - Gasoline Tax Exemptions and Special Fuels Tax	
2		Exemptions	
3	(9)	Public Utilities and Carriers Taxes - Inspection and Supervision Fee	
4		Exemptions and Transportation and Communications Tax Exemptions	
5	(10)	Sales Tax Exemptions	
6	(11)	Tax Incentives and Exemption Contracts	
7	(12)	Telecommunication Tax Exemption	
8	(13)	Tobacco Tax Exemptions; and	
9	WHEREAS, categorization by type may provide a document that is easier fo		
10	taxpayers to navigate.		
11	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby		
12	urge and request the Louisiana Department of Revenue to categorize the tax expenditures		
13	in the Tax Exemption Budget using the following categories:		
14	(1)	Ad Valorem/Inventory Tax	
15	(2)	Agriculture/Rural	
16	(3)	Business Pyramiding	
17	(4)	Calculational	
18	(5)	Educational	
19	(6)	Incentive	
20	(7)	Intergovernmental	
21	(8)	Net Operating Loss	
22	(9)	Normal Tax Structure/Federally Imposed	
23	(10)	Retirement, Disability, and Military	
24	(11)	Severance	
25	(12)	Specialized Industry	
26	(13)	Specialized Personal	
27	(14)	Stelly: Constitutional	
28	(15)	Undisclosed Sales Tax	
29	(16)	Vendors Compensation	
30	(17)	Other	

BE IT FURTHER RESOLVED that a copy of this resolution be transmitted to the

2 secretary of the Department of Revenue.

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)]

HCR 12 Original

2015 Regular Session

Stokes

Urges and requests the Louisiana Department of Revenue to categorize the tax expenditures in the Tax Exemption Budget using the enumerated categories.