

2020 First Extraordinary Session

HOUSE RESOLUTION NO. 31

BY REPRESENTATIVE SCHEXNAYDER

TAX/SALES & USE: Requests study of centralized sales and use tax collection system in the state

1 A RESOLUTION

2 To urge and request that a study group comprised of members with sales and use tax
3 expertise form to make recommendations to the legislature related to the creation of
4 a centralized sales and use tax collection system.

5 WHEREAS, Louisiana is one of three states in the United States of America with a
6 decentralized sales and use tax collection system; and non-unified tax base; and

7 WHEREAS, the decentralized sales and use tax collection system results in
8 compliance challenges for businesses that are mandated to remit taxes and submit returns
9 to hundreds of distinct political subdivisions across Louisiana; and

10 WHEREAS, the centralization of sales and use tax collection has been studied in
11 various forums in Louisiana for over a decade; and

12 WHEREAS, a number of instruments concerning centralization of sales and use tax
13 collection have been considered in recent sessions; and

14 WHEREAS, House Bill No. 14 from the First Extraordinary Session of 2020 would
15 provide voters in Louisiana the opportunity to authorize the legislature to provide for a
16 centralized system in law and begin the transformation from a decentralized sales and use
17 tax system to a centralized sales and use tax system; and

18 WHEREAS, this study will allow various local governments and political
19 subdivisions the opportunity to engage in discussions about centralized sales and use tax
20 collection with business leaders and tax experts in Louisiana.

1 THEREFORE, BE IT RESOLVED that the House of Representatives of the
2 Legislature of Louisiana does hereby urge and request that a study group form to make
3 recommendations to the legislature related to the creation of a centralized sales and use tax
4 collection system.

5 BE IT FURTHER RESOLVED that the study group shall be comprised of the
6 following members:

7 (1) The speaker of the House of Representatives or his designee, who shall
8 serve as chairman.

9 (2) The president of the Senate or his designee.

10 (3) A person appointed by the speaker of the House of Representatives.

11 (4) A person appointed by the president of the Senate.

12 (5) The chairman of the House Committee on Ways and Means or his
13 designee.

14 (6) The chairman of the Senate Committee on Revenue and Fiscal Affairs
15 or his designee.

16 (7) The principal university economist from the Revenue Estimating
17 Conference.

18 (8) The president of the Public Affairs Research Council of Louisiana.

19 (9) The president and chief executive officer of the Council for a Better
20 Louisiana.

21 (10) A representative from the Louisiana Retailers Association.

22 (11) A representative from the Louisiana Association of Business and
23 Industry.

24 (12) A representative from the Police Jury Association of Louisiana.

25 (13) A representative from the Louisiana Municipal Association.

26 (14) A representative from the Louisiana Sheriffs' Association.

27 (15) An attorney from the Louisiana Uniform Local Sales Tax Board.

28 (16) A representative from the Local Tax Division of the Board of Tax
29 Appeals.

1 (17) An attorney from the Louisiana Association of Local Sales Tax
2 Administrators.

3 (18) A representative from the Department of Revenue.

4 (19) The executive director of the Louisiana School Boards Association.

5 BE IT FURTHER RESOLVED, the group shall compile a report to be presented to
6 the legislature during the 2021 Regular Session of the Legislature and shall include
7 recommendations on preferred methodologies for centralized sales and use tax collection.

8 BE IT FURTHER RESOLVED, the report shall be submitted to the speaker of the
9 House of Representatives and the president of the Senate by November 1, 2020.

10 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
11 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)]

HR 31 Original

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Schexnayder

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