

2022 Regular Session

SENATE BILL NO. 244

BY SENATOR ALLAIN

TAX/LOCAL. Requires uniform reporting by local sales tax collectors that are compensated based on cost of collection. (8/1/22)

1 AN ACT

2 To enact R.S. 47:337.14.1, relative to reporting requirements for certain local tax collectors;
3 to require the legislative auditor and the Louisiana Uniform Local Sales Tax Board
4 to develop uniform reporting requirements for collectors compensated on the basis
5 of cost of collection; to provide for minimum reporting requirements; to provide for
6 the due date of required reports; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.14.1 is hereby enacted to read as follows:

9 **§337.14.1. Uniform reporting for collectors**

10 **A. The legislative auditor and the Louisiana Uniform Local Sales Tax**
11 **Board shall, by generally accepted auditing standards, develop a uniform**
12 **format for audit reports for all entities that serve as the single sales and use tax**
13 **collector for all taxing authorities within a parish that are compensated based**
14 **on the cost of collection, that requires the reporting of information to provide**
15 **a more complete and accurate understanding of how local sales and use taxes**
16 **are collected and disbursed to local taxing authorities and the actual cost of**
17 **collecting local sales and use taxes by collectors.**

Proposed law requires the legislative auditor and the Louisiana Uniform Local Sales Tax Board to develop a uniform reporting format for all collectors that are compensated based on the cost of collection in order to determine the actual cost of collecting local sales and use taxes.

Proposed law provides minimum informational requirements for the uniform audit reports:

- (1) The amounts of all tax, interest, penalties, and fees collected during the preceding year.
- (2) The total amount retained by the collector.
- (3) The salary and benefits of all employees of the collector.
- (4) Total payments made to all parties with whom the collector contracts to assist with collection.
- (5) The amounts disbursed to each local taxing authority.

Proposed law requires the legislative auditor and the Louisiana Uniform Local Sales Tax Board to develop reporting schedules with standardized and uniform reporting requirements.

Proposed law requires reporting to begin at the end of 2023 for collectors that operate on a calendar year basis or at the end of fiscal year 2023-24 for those collectors operating on a fiscal year basis.

Proposed law requires the reports to be submitted to the legislative auditor within 60 days of the close of the collector's fiscal year.

Proposed law requires the legislative auditor and the Louisiana Uniform Local Sales Tax Board to review the reports annually and revise the reporting schedules as needed.

Effective August 1, 2022.

(Adds R.S. 47:337.14.1)