AN ACT

To amend and reenact R.S. 47:302(K)(6), 337.2(C)(1)(a), 337.19(A), 337.23(B)(1)(b), (d), and (e), 337.49, 337.81(A)(1), 337.87(C)(1)(introductory paragraph), 337.92(1), and 1407(3) and to enact R.S. 36:459(A), R.S. 47:337.86(E)(3), 337.87(C)(1)(d), 337.102, and Chapter 2-E of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:339 and 340, relative to sales and use tax administration; to provide with respect to a concursus proceeding for determination of the proper local taxing jurisdiction; to establish the Louisiana Uniform Local Sales Tax Board as a political subdivision of the state for purposes of uniformity and efficiency of imposition, collection, and administration of local sales and use taxes; to provide for membership of the board; to provide for powers and duties of the board; to establish a dedication of revenue for support of operations of the board; to establish the Louisiana Sales and Use Tax Commission for Remote Sellers for purposes of uniformity and efficiency of collection and administration of state and local sales and use tax relative to remote sellers; to provide for membership of the commission; to provide for duties and powers of the commission; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 36:459(A) is hereby enacted to read as follows:

§459. Transfer of agencies or their powers to Department of Revenue

A. The Louisiana Sales and Use Tax Commission for Remote Sellers is placed within the Department of Revenue and shall exercise and perform its powers, duties, functions, and responsibilities as provided for agencies transferred in
accordance with the provisions of R.S. 36:801.1. The secretary and the Department
of Revenue shall in no way interfere with, review, or change the decisions or
operations of the agency so placed.

*          *          *

Section 2. R.S. 47:302(K)(6), 337.2(C)(1)(a), 337.19(A), 337.23(B)(1)(b), (d), and
(e), 337.49, 337.81(A)(1), 337.87(C)(1)(introductory paragraph), 337.92(1), and 1407(3) are
hereby amended and reenacted and R.S. 47:337.86(E)(3), 337.87(C)(1)(d), 337.102, and
Chapter 2-E of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised
of R.S. 47:339 and 340 are hereby enacted to read as follows:

§302. Imposition of tax

*          *          *

K. An additional tax shall be levied as follows:

*          *          *

(6) The taxes levied under this Subsection shall be collected by the
Department of Revenue, advised by a sales and use tax commission consisting of
nine members appointed as follows: two members appointed by the Louisiana
Municipal Association, two members appointed by the Louisiana School Boards
Association, two members appointed by the Police Jury Association of Louisiana;
two members appointed by the Louisiana Sheriffs’ Association, and one member
appointed by the Louisiana Association of Tax Administrators the Louisiana
Uniform Local Sales Tax Board. The secretary shall assess a collection fee, not to
exceed one percent of the proceeds of the tax, as reimbursement for the actual cost
of collection of the tax. The department shall keep the commission board informed
on a regular basis of the collection and distribution of the taxes collected, and the
commission board shall receive a copy of the executive budget submission of the
Local Tax Division of the Board of Tax Appeals.

*          *          *

§337.2. Intent; application and interpretation of Chapter

*          *          *

CODING: Words in struck through type are deletions from existing law; words underscored
are additions.
C. Notwithstanding any other law to the contrary, in order to insure taxpayers of uniformity of tax collection, the regulations applicable to the sales and use tax of the tax authorities provided for in this Chapter shall be the following:

(1) For purposes of this Section, the following terms shall have the following definitions:

(a) "Board" means the board of directors of the Louisiana Association of Tax Administrators Louisiana Uniform Local Sales Tax Board created by R.S. 47:337.102.

§337.19. Withholding of state funds; assessment and collection standards

A. The secretary of the Department of Revenue, after consultation with representatives of the Louisiana Municipal Association, the Louisiana Police Jury Association, the Louisiana School Boards Association, and the Louisiana Association of Tax Administrators the Louisiana Uniform Local Sales Tax Board, is hereby authorized and directed to promulgate rules, pursuant to the enforcement of R.S. 47:306(D). Such rules shall also apply to R.S. 47:337.18(C). The municipal and parish permitting agencies of each parish as specified in R.S. 47:306(D)(2)(a) and R.S. 47:337.18(C)(2)(a) shall comply with rules authorized by this Subsection within six months of the effective date of such rules.

§337.23. Uniform electronic local return and remittance system; official record of tax rates, and exemptions; filing and remittance of local sales and use taxes; penalties for violations

B.(1) The system by which such taxpayers file electronically and pay their taxes and by which the information provided for in Subsection I is to be posted on the internet shall be established, managed, and supervised by the secretary of the Department of Revenue. The Uniform Electronic Local Return and Remittance Advisory Committee shall provide advice and may make enforceable recommendations to the secretary for his consideration with regard to the design,
implementation, and operation of the system in the manner provided for by this
Section. The advisory committee is hereby created within the Department of
Revenue and shall be composed of the following members:

* * *

(b) A representative of a local governmental subdivision who shall be
appointed by the governor from a list of three names, one provided to him by the
Louisiana Municipal Association, one by the Police Jury Association of Louisiana,
and one by the Louisiana School Board Association. The member shall serve at the
pleasure of the governor. He The chairman of the Louisiana Uniform Local Sales
Tax Board, or in the absence of the chairman, the vice chairman of the board, who
shall serve as chair of the advisory committee.

* * *

(d) The head of a collector's office, appointed by the governor Louisiana
Uniform Local Sales Tax Board from a list of three names provided to him by the
board of directors of the Louisiana Association of Tax Administrators, to serve at the
pleasure of the governor for a three-year term.

(e) A representative of a business which is required to file sales and use
tax returns for multiple collectors in the state, who shall be appointed by the
governor from a list of three names provided to him jointly by the Louisiana Retail
Retailers Dealers Association and the Louisiana Association of Business and
Industry. The member shall serve at the pleasure of the governor.

* * *

§337.49. Protest to collector's determination of tax due

A. The taxpayer, within fifteen calendar days from the date of the notice
provided in R.S. 47:337.48(A) or within thirty calendar days from the date of the
notice provided in R.S. 47:337.48(B), may protest thereto. This protest must be in
writing and should fully disclose the reasons, together with facts and figures in
substantiation thereof, for objecting to the collector's determination. The collector
shall consider the protest, and shall grant a hearing thereon, before making a final
determination of tax, penalty, and interest due.
B. The taxpayer or the local collector may request that a member of the
Louisiana Uniform Local Sales Tax Board attend a hearing granted in accordance
with this Section. The request shall be made in writing and received by the board at
least five business days prior to the date of the hearing. The chairman of the board
may appoint a designee to serve in the place of a board member for this purpose. A
person eligible to serve as a designee shall be either a full-time employee of the
board or the head of a single parish collector's office.

§337.81. Appeals from the collector's disallowance of refund claim

A.(1) If the collector fails to act on a properly filed claim for refund or credit
within one year from the date received by him or by the Louisiana Uniform Local
Sales Tax Board or if the collector denies the claim in whole or in part, the taxpayer
claiming such refund or credit may within thirty days of the notice of disallowance
of the claim request a hearing with the collector for redetermination. The collector
shall render a decision within thirty days of the request by the taxpayer.

§337.86. Credit for taxes paid

E.

(3) Optional concursus proceeding.

(a) When a taxpayer or dealer has received a formal notice of assessment
from two or more Louisiana local collectors having a competing or conflicting claim
to sales or use tax on a transaction, the taxpayer or dealer is hereby authorized to file
a concursus proceeding before the Local Tax Division of the Louisiana Board of Tax
Appeals, hereinafter referred to as "board". If a concursus is filed, the taxpayer or
dealer, as applicable, shall pay the amount of sales tax collected or, if no tax was
collected, the amount of tax due at the highest applicable rate, together with penalty
and interest, into the Escrow Account for the Registry of the Board of Tax Appeals.
The proceeding shall name as defendants all parishes that are parties to the dispute.
The filing of a concursus proceeding in compliance with the provisions of this Paragraph shall prevent collection of assessment from the taxpayer or dealer. No additional interest or penalties shall accrue against the taxpayer on the amount of payment made pursuant to this Paragraph following the date of such payment. The board's judgment may order the tax payment held in escrow to be disbursed to the proper parish under the law and ordinances applicable to the case, and may also order the payment of any refund due to the taxpayer or dealer.

(b) Any refund ordered by the board to a dealer who collected the tax shall further stipulate that the dealer promptly issue refunds to their customers as necessary, and that the dealer shall not benefit from any excess tax collected as a result of filing the concursus proceeding.

(c) A suspensive appeal from any decision or judgment of the board rendered pursuant to this Paragraph shall be filed with the court of appeal of the parish of the local collector against whom the appeal is taken. However, if there are multiple appellees from different circuits, the appeal shall be filed with the court of appeal for the parish where the taxpayer is domiciled, or if the taxpayer is not domiciled in Louisiana, then with the Louisiana Court of Appeal, First Circuit.

(d) No provision of this Paragraph shall require any taxpayer or dealer to file a concursus proceeding as authorized by this Paragraph, and no penalty shall be levied solely on the failure to use this optional procedure.

(e) All parties shall be responsible for their respective costs including but not limited to travel expenses, filing fees, and attorney fees.

§337.87. Post-session update procedure

* * *

C.(1) Prior to the placement of all or a portion of an Act into this code, the institute shall provide to the following organizations for their review the Acts or portions of Acts which it intends to place within the code:

* * *

(d) The Louisiana Uniform Local Sales Tax Board.

* * *

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§337.92. Definitions

As used in this Part:

(1) "Board" means the board of directors of the Louisiana Association of Tax Administrators Louisiana Uniform Local Sales Tax Board as defined in R.S. 47:337.2 which is required to develop rules and regulations pursuant to Chapter 2-D of the Uniform Local Sales Tax Code unless otherwise specified.

*          *          *

§337.102. Louisiana Uniform Local Sales Tax Board; creation; membership; powers and duties

A. Creation of the board. The Louisiana Uniform Local Sales Tax Board, hereinafter referred to in this Section as "board", is hereby created as a political subdivision of the state as such term is defined in the Constitution of Louisiana. The board shall be subject to all legal requirements applicable to a public body, including procurement, ethics, record retention, fiscal and budgetary controls, and legislative audit in the same manner as any local political subdivision. The domicile of the board shall be East Baton Rouge Parish. The board may meet and conduct business at other locations within the state of Louisiana.

B. Board membership and organization. (1) The board shall consist of eight members, as follows:

(a) The executive director of the Louisiana Municipal Association.

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

(c) The executive director of the Police Jury Association of Louisiana.

(d) The executive director of the Louisiana Sheriffs Association.

(e) The head of a single parish collector's office appointed by the executive board of the Louisiana Municipal Association.

(f) The head of a single parish collector's office appointed by the board of directors of the Louisiana School Boards Association.

(g) The head of a single parish collector's office appointed by the executive board of the Police Jury Association of Louisiana.
(h) The head of a single parish collector's office appointed by the executive committee of the Louisiana Sheriff's Association.

(2) The board members established in Subparagraphs (B)(1)(a) through (d) of this Section shall be permanent members of the board.

(3) The board member appointments provided for in Subparagraphs (B)(1)(e) through (h) of this Section shall be made no later than August 31, 2017. Employees, legal counsel, and vendors of a single parish collector's office shall not be eligible for appointment to the board. Members appointed to the board pursuant to Subparagraphs (B)(1)(e) through (h) of this Section shall serve at the pleasure of the respective appointing authority. The appointing authorities shall coordinate their appointments to the board in order that the board's membership is representative of the diverse regions of the state and to ensure that no two members represent a single parish.

(4) A permanent member of the board may appoint a designee to attend board meetings and vote by proxy on his behalf, the procedure for which shall be determined by rule of the board.

(5) The board shall hold its organizational meeting no later than October 15, 2017, at which time it shall elect a chairman, vice chairman, and such other officers as determined necessary at the first meeting.

(6) Board members shall serve without compensation, but may be reimbursed for reasonable expenses incurred in the performance of their duties.

C. Powers and duties of the board. The board may:

(1) Support and advise local sales and use tax collectors concerning the imposition, collection, and administration of local sales and use taxes authorized under the constitution and laws of this state.

(2) Promulgate rules and regulations in accordance with Part H of Chapter 2-D of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

(3) Enter into agreements with local tax collectors.
(4) Enter into contracts for the services of legal counsel, analysts, auditors, appraisers, and witnesses, as well as any agency or department of the state or any state or local political subdivision.

(5) Issue policy advice on matters concerning the imposition, collection, and administration of local sales and use tax.

(6) Prescribe uniform forms and model procedures to be used by local sales and use tax collectors.

(7) Procure the development of computer software and equipment for the collection and administration of local sales and use taxes.

(8) Employ an executive director, and any necessary agents, assistants, auditors, clerks, inspectors, investigators, or other experts and employees.

(9) Issue private letter rulings when requested pursuant to this Section as to the imposition, collection, and administration of local sales and use tax.

D. Issuance of policy advice.

(1) The board may issue policy advice intended to provide guidance to taxpayers or dealers with respect to any local sales and use tax issue. A taxpayer or dealer may request a private letter ruling from the board by sending a certified letter to the board and to the respective local tax collectors. Prior to the issuance of a private letter ruling, the board may solicit additional information from the respective local tax collectors. A private letter ruling issued by the board shall be transmitted by certified mail simultaneously to both the requesting party and the respective local tax collectors. A private letter ruling shall be posted in redacted form on the board's website within ten days of its issuance.

(2) If a request for a private letter ruling involves a single local tax collector, the tax collector may elect to decline to participate in the private letter ruling process provided for in this Subsection with respect to that request for a private letter ruling by notifying the board and the requesting party within ten days of receipt of the request. If the board receives this notification, the board shall decline the request for the ruling.

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(3) Except as otherwise provided in Paragraph (2) of this Subsection, a private letter ruling shall bind the decision or discretion of a local tax collector served with notice of the request pursuant to Paragraph (1) of this Subsection. However, any party to the dispute may seek a review of the ruling within twenty days of the date of its certified mailing by filing a petition to the Local Tax Division of the Louisiana Board of Tax Appeals. The only grounds for overturning a private letter ruling on appeal shall be that the ruling is contrary to law or a controlling ordinance, conflicts with pre-existing jurisprudence, or otherwise is clearly arbitrary and capricious. Any private letter ruling that is appealed shall be stayed until the appeal is resolved by final judgment or by settlement.

E. Rulemaking. The board, after consultation with the Board of Directors of the Louisiana Association of Tax Administrators, hereinafter referred to in this Section as "LATA", is hereby authorized and directed to promulgate rules and regulations pursuant to R.S. 47:337.94. The board shall request a non-binding recommendation from LATA prior to the issuance of a rule or regulation. The recommendation shall be submitted to the board within thirty days of the request, and a failure on the part of LATA to provide a recommendation shall not preclude the promulgation of a rule or regulation by the board.

F. Voluntary disclosure program. The board shall promulgate rules pursuant to the Administrative Procedure Act to establish a uniform voluntary disclosure program for taxpayers seeking relief from penalties in cases where a liability to more than one local sales and use tax collector is owed. The board shall accept applications from taxpayers seeking to participate in the program and may issue a recommendation for the waiver of penalties for taxpayers who have complied with program requirements, including full payment of taxes and interest. This recommendation shall be binding on local tax collectors absent fraud, material misrepresentation, or any such misrepresentation of the facts by the taxpayer.

G. Refunds. The board shall establish uniform standards and forms for the purpose of refund requests for all local sales and use taxes. The refund denial form shall include notice to taxpayers that a refund request denial is appealable to the
Board of Tax Appeals, and shall provide specific information as to deadlines and
other requirements as provided by law for such an appeal. The board shall serve as
the central filing agency for all refund claims involving two or more Louisiana
parishes having transactions similar in fact. The filing of a refund claim with the
board shall suspend the running of prescription. The board shall notify the respective
tax collector within fifteen days of receipt of a refund request. The function of the
board with respect to refund requests shall be ministerial in nature and the board
shall have no authority over the approval or denial of a request.

H. Multi-parish audits. The board may develop a coordinated multi-parish
audit process which may be requested by a taxpayer having a location in the state
and registered to file and remit local sales and use taxes pursuant to a local ordinance
in at least three parishes. If a coordinated multi-parish audit program is developed,
the program shall be implemented through a pilot program prior to statewide
availability.

I. Funding. (1) The board shall be funded through a dedication of a
percentage of the total statewide collections of local sales and use tax on motor
vehicles, in accordance with the limitations provided in this Paragraph and the
budgetary policy as provided in Paragraph (2) of this Subsection. Monies shall be
payable monthly from the current collections of the tax. The dedication shall be
considered a cost of collection and shall be deducted by the state and disbursed to the
board prior to distribution of tax collections to local taxing authorities. The
dedication shall be in addition to any fee imposed by the office of motor vehicles for
the collection of the local sales and use tax on motor vehicles. The amount to be
disbursed to the board in any fiscal year shall not, under any circumstances and
notwithstanding any budget adopted by the board, exceed the following:

(a) In Fiscal Year 2017-2018, one-fifth of one percent of the collections.
(b) In Fiscal Year 2018-2019, one-quarter of one percent of the collections.
(c) In Fiscal Year 2019-2020 and each fiscal year thereafter, three-tenths of
one percent of the collections.
(2)(a) The actual amount to be disbursed to the board by the office of motor
vehicles in any fiscal year shall be determined by the requirements of the annual
budget adopted by the board for that year, subject to the limitations established in
Subparagraphs (a) through (c) of Paragraph (1) of this Subsection. To accomplish
this, by the first day of June each year the chairman of the board shall notify the
commissioner of the office of motor vehicles regarding the amount to be disbursed
to the board for the ensuing fiscal year, with the exception of Fiscal Year 2018, when
the date for such notification shall be determined by agreement of the chairman and
the commissioner.

(b) The board shall develop and adopt a budget as required by the Louisiana
Local Government Budget Act, R.S. 39:1301, et seq. The board shall have the same
fiscal year as the state. The adopted budget may be amended as deemed necessary
by the board.

(3) If use tax collections pursuant to R.S. 47:302(K) yields insufficient
revenue to fulfill the dedication made pursuant to R.S. 47:302(K)(7) for interagency
transfers to the Department of State Civil Service, Board of Tax Appeals, Local Tax
Division, the board shall pay any remaining amount necessary to satisfy the
dedication, which payment shall be made into the Local Tax Division Expense Fund
within the first thirty days of the fiscal year. The board is authorized to enter into an
agreement with the Department of State Civil Service, Board of Tax Appeals, Local
Tax Division to pay an amount sufficient to compensate the Local Tax Division for
workload increases.

J. Employees. Employees of the board shall serve in unclassified positions.

K. The board shall adopt a strategic plan for its operations, which shall
include specific goals and objectives. The plan shall be adopted by July 1, 2018.

L. The board shall provide for the education and training of collectors of
local sales and use taxes. Programs shall be offered from time to time as determined
by the board, but not less than once per fiscal year.

* * *

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are additions.
CHAPTER 2-E. LOUISIANA SALES AND USE TAX COMMISSION

FOR REMOTE SELLERS

§339. Louisiana Sales and Use Tax Commission for Remote Sellers

A. The Louisiana Sales and Use Tax Commission for Remote Sellers, hereinafter referred to as "commission", is created and established within the Department of Revenue for the administration and collection of the sales and use tax imposed by the state and political subdivisions with respect to remote sales. The commission shall:

(1) Promote, to the extent feasible and in accordance with law, uniformity and simplicity in sales and use tax compliance in Louisiana, while reserving to political subdivisions their authority to impose and collect sales and use taxes as provided in Article VI, Section 29 of the Constitution of Louisiana and other laws.

(2) With respect to any federal law as may be enacted by the United States Congress authorizing states to require remote sellers, except those remote sellers who qualify for the small seller exceptions as may be provided by federal law, serve as the single entity in Louisiana to require remote sellers and their designated agents to collect from customers and remit to the commission sales and use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and local sales and use tax base established by Louisiana law.

(3) Provide the minimum tax administration, collection, and payment requirements required by federal law with respect to the collection and remittance of sales and use tax imposed on remote sales.

(4) Establish a fiscal agent solely for the purpose of remote seller remittances.

B. As used in this Chapter, unless the context clearly indicates otherwise, the following terms shall be defined as follows:

(1) "Commission" means the Louisiana Sales and Use Tax Commission for Remote Sellers.

(2) "Executive director" means the executive director of the commission.

The executive director of the Louisiana Uniform Local Sales Tax Board shall serve...
ex-officio as executive director of the commission unless otherwise directed by the commission.

(3) "Federal law" shall mean any federal law as may be enacted by the United States Congress authorizing states to require remote sellers, except those remote sellers who meet the small seller exceptions of federal law, to collect and remit sales and use taxes on remote sales sourced to Louisiana.

(4) "Local taxing authority" and "local" means those parishes, municipalities, special tax districts, political subdivisions, parish governing bodies, and school boards who are authorized under the provisions of the Constitution of Louisiana, the Louisiana Revised Statutes of 1950 and jurisprudence to levy and collect local sales and use taxes.

(5) The term "non-remote sale" means a sale that is not a remote sale.

(6) The term "non-remote seller" means a seller that is not a remote seller.

(7) The term "person" shall have the meaning as defined by federal law for purposes of remote sales but shall retain the meaning as provided in R.S. 47:301(8) for all other purposes in state and local sales and use tax law.

(8) "Sales and use taxes" and "taxes" shall mean the sales and use taxes levied by the state of Louisiana under the provisions of Title 47 of the Louisiana Revised Statutes of 1950 and the sales and use taxes levied by local taxing authorities in Louisiana under the provisions of the Constitution of Louisiana, statutory laws authorizing the imposition of such taxes, and local sales and use tax ordinances.

§340. Louisiana Sales and Use Tax Commission for Remote Sellers; Members; Powers

A. The duties of the commission shall be exercised and discharged under the supervision and direction of a commission with voting power and a non-voting executive director, all of whom shall be appointed and shall serve as provided in this Section:

B. The commission shall be comprised of eight voting commissioners as follows:
(1) The secretary of the Department of Revenue.

(2) Three employees or other officials of the Department of Revenue as appointed by the secretary.

(3) The members of the Louisiana Uniform Local Sales Tax Board appointed as provided in R.S. 47:337.102(B)(1)(e) through (h). In the absence of such a member, the chairman of the Louisiana Uniform Local Sales Tax Board may appoint a designee to attend commission meetings and vote on their behalf. A person eligible to serve as a designee shall be a permanent member of the board.

C. The commission shall elect its own chairman, vice chairman, and such other officers as its rules may direct.

D.(1) The commission shall meet as often and at such locations as directed by the chairman, who shall provide timely notice to the public as to the time and location of each meeting. A majority of the commission membership shall constitute a quorum for the transaction of business and no action shall be taken by the commission unless approved by a majority vote of the members present.

(2) The domicile of the commission shall be East Baton Rouge Parish. The commission may meet and conduct commission business at other locations within the state of Louisiana as it may from time to time determine, after timely notice to those persons who may be affected by the change in location.

E.(1) The commission shall select and employ an executive director who shall serve at the pleasure of the commission. The executive director, under and subject to the direct supervision and control of the commission, shall direct the day-to-day administration and enforcement of all laws, rules, policies, and regulations which it is the duty of the commission to administer and enforce. The executive director shall receive compensation and benefits as may be determined and fixed by the commission. The executive director may employ professional and administrative staff and set their rate of compensation and benefits, plus necessary expenses incurred in performing their duties, as may be approved by the commission. The commission may enter into a joint services agreement with any other agency, board, or political subdivision concerning the performance of its functions.
(2) The commission shall monthly remit monies, less any refunds and
amounts retained for expenses as defined in Paragraph (3) of this Subsection, to the
appropriate taxing jurisdiction by electronic funds to the designated bank account of
that jurisdiction on or before the tenth business day of the month following the
month of collection. Records of gross collections, refunds, and amounts retained for
expenses shall be made accessible to the respective jurisdiction on a monthly basis.

(3) The commission and its operations shall be funded by an amount equal
to actual expenses incurred which amount shall not exceed one percent of the total
amount of state and local sales and use tax collected on remote sales by the
commission. Subject to the limitations provided in this Paragraph, this amount shall
be retained by the commission on a monthly basis from current collections of state
and local sales tax on remote sales as collected by the commission prior to monthly
distribution to the state and local collectors. The commission shall have no authority
to retain these monies unless and until a federal law authorizing states to require
remote sellers and their agents to collect state and local sales and use taxes on their
sales in each state has been enacted and becomes effective.

F. The commission shall develop rules and procedures in accordance with
the Administrative Procedure Act with respect to implementation of the provisions
of this Chapter.

G. The commission shall have the power, duty, and authority:

(1) To serve as the single entity within the state of Louisiana responsible for
all state and local sales and use tax administration, return processing, and audits for
remote sales sourced to Louisiana.

(2) To serve as the central, single agency to which remote sellers shall make
state and local sales and use tax remittances.

(3) To assign and direct a single audit of remote sellers for the state and all
local taxing authorities.

(4) To serve as the single state of Louisiana agency to represent both state
and local taxing authorities in taking appropriate action to enable Louisiana to
participate in programs designed to allow Louisiana to more efficiently enforce and
collect state and local sales and use taxes on sales made by remote sellers.

(5) To conduct administrative hearings as requested by aggrieved remote
sellers, administer oaths, and make adjustments to assessments when justified by the
facts and the law, and render decisions following such hearings.

(6) To require remote sellers to register with the commission.

(7) To provide to the single tax collector for each parish an annual report of
revenues collected and distributed for the previous calendar year, which report shall
be provided on or before June first of each year.

(8) To enter into agreements to waive or suspend prescription with remote
sellers as to state and local taxes.

(9) With the consent of the affected local taxing authority, to issue notices
of intent to assess, notices of assessments, enforce collection of local sales and use
taxes by distraint and sale, and institute summary proceedings or ordinary
proceedings for collection of local taxes.

(10) To sue and be sued.

H. Nothing in this Chapter shall be construed to:

(1) Authorize or require any expenditure unless and until a federal law
authorizing states to require remote sellers and their agents to collect state and local
sales and use taxes on their sales in each state has been enacted and becomes
effective.

(2) Limit the right of local taxing authorities to levy and collect sales and use
taxes as provided in the Constitution of Louisiana, statutory law, and jurisprudence.

(3) Authorize the commission to exercise any right or perform any function
presently exercised by local sales and use tax authorities under present law.

(4) Create, repeal, or amend any local tax exclusions or exemptions.

(5) Authorize the commission to grant local tax amnesty.

(6) Authorize the commission to promulgate rules, regulations, issue private
letter rulings or give to dealers or taxpayers other advice that is inconsistent with the
Constitution of Louisiana, statutory law, or controlling jurisprudence.

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are additions.
(7) Require local taxing authorities to make refunds, give tax credit, waive penalties, or waive audit costs.
(8) Repeal or amend any provisions of any local tax ordinances.
(9) Extend to any local taxes any state exclusions, exemptions, credits, rebates, or other tax relief provisions that do not presently apply to local taxes.
(10) Repeal or amend any provision of the Uniform Local Sales Tax Code, R.S. 47:337.1, et seq.
(11) Make the state of Louisiana a member of the Streamlined Sales and Use Tax Agreement.
(12) Authorize the commission to serve as a central state collection agency for local sales and use taxes.
(13) Limit any statutory and ordinal provisions in place as of the effective date of this Act that require dealers and taxpayers, with respect to non-remote sales, to pay and remit directly to the single sales and use tax collector in each parish the sales and use taxes due to each local taxing authority within each parish.
(14) Limit or amend any provision of R.S. 47:1508 and 1508.1.

I. The Louisiana State Law Institute is hereby authorized and requested to review all statutes which contain phrases being changed by this Chapter and in all locations it deems appropriate change the references, particularly those that apply to the levy and collection of state and local sales and use taxes.

§1407. Jurisdiction of the board

The jurisdiction of the board shall extend to the following:

(3) All matters related to other jurisdiction otherwise provided by law, including rules to seek uniformity of interpretation of common sales and use tax law or local sales and use tax law, as provided in R.S. 47:337.101(A)(2), and petitions concerning the validity of a collector's rules, regulations, or private letter rulings, as provided in R.S. 47:337.102.
Section 3. This Act shall become effective upon signature by the governor or, if not
signed by the governor, upon expiration of the time for bills to become law without signature
by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
vetoed by the governor and subsequently approved by the legislature, this Act shall become
effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________

CODING: Words in struck through type are deletions from existing law; words underscored
are additions.