

Sales/Use:

Louisiana: Approved Joint Resolution Potentially May Lead to a Centralized Tax Collection System

H.B. 199, approved by House and Senate and enacted 6/14/21. A recently approved joint resolution authorizes the possible creation of a “State and Local Streamlined Sales and Use Tax Commission” (Commission) that may implement and oversee collection and administration of all Louisiana state and local sales and use taxes, and permits Louisiana voters to decide at a statewide election later this year on whether they are in favor of it. If this proposed amendment to the state constitution is approved by the voters, along with companion legislation to implement it, the new Commission eventually would absorb the responsibilities of the current Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board, and among other duties, serve as the central audit authority for taxpayers without a physical presence in Louisiana. The Commission also would be tasked with developing streamlined audit rules for taxpayers with a physical presence in Louisiana. Please contact us with any questions.

URL: <https://legis.la.gov/legis/BillInfo.aspx?s=21RS&b=HB199&sbi=y>

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