

PUBLIC NOTICES

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NOTICE

Proposed Constitutional Amendments to be voted on at the Open Primary/Orleans Municipal Parochial Primary Election October 9, 2021 rescheduled for November 13, 2021 by Executive Order Number 2021 JBE 13

CODING: Words which are ~~struck through~~ are deletions from existing law; words in **boldface type and/or underscored** are additions.

Proposed Amendment No. 1
Regular Session, 2021

ACT No. 131

HOUSE BILL NO. 199

BY REPRESENTATIVES SCHEXNAYDER, BAGLEY, BISHOP, BRYANT, BUTLER, CARRIER, COUSSAN, DAVIS, DEVILLIER, ECHOLS, EDMONDS, FARNUM, FREEMAN, GADBERRY, GLOVER, GOUDEAU, GREEN, HARRIS, HILFERTY, HORTON, MIKE JOHNSON, TRAVIS JOHNSON, KERNER, LARVADAIN, MARCELLE, MCKNIGHT, MCMAHEN, MOORE, NELSON, NEWELL, ORGERON, PIERRE, PRESSLY, ROMERO, SELDERS, ST. BLANC, STAGNI, THOMAS, VILLIO, WHEAT, WHITE, AND WRIGHT AND SENATORS ABRAHAM, ALLAIN, BERNARD, BOUDREAUX, BOUIE, CATHEY, CONNICK, HEWITT, JOHNS, LUNEAU, MCMATH, MILLIGAN, FRED MILLS, ROBERT MILLS, MIZELL, MORRIS, REESE, SMITH, AND WOMACK

A JOINT RESOLUTION

Proposing to add Article VII, Section 3.1 of the Constitution of Louisiana, relative to sales and use tax collection; to create the State and Local Streamlined Sales and Use Tax Commission; to authorize the legislature to provide by law for the streamlined electronic collection of sales and use taxes; to provide for commission membership; to provide for commission duties and responsibilities; to provide for commission officers; to provide for the administration of sales and use taxes; to provide for the transfer of powers, duties, functions, and responsibilities of the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board; to provide for funding; to provide for submission of the proposed amendment to the electors; to provide for effectiveness; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 3.1 of the Constitution of Louisiana, to read as follows:

§3.1. State and Local Streamlined Sales and Use Tax Commission

Section 3.1.(A) The State and Local Streamlined Sales and Use Tax Commission, hereinafter referred to in this Section as the "commission", is hereby created as a statewide political subdivision. The duties and obligations of the commission shall be determined by law.

(B)(1) The membership of the commission shall be comprised of eight members, each of whom shall be subject to Senate confirmation, as follows:

(a) One member appointed by the Louisiana School Boards Association or its successor.

(b) One member appointed by the Louisiana Municipal Association or its successor.

(c) One member appointed by the Police Jury Association of Louisiana or its successor.

(d) One member appointed by the Louisiana Sheriffs' Association or its successor.

(e) The secretary of the Department of Revenue, or a designee of the secretary.

(f) One member appointed by the governor.

(g) One member appointed by the speaker of the House of Representatives.

(h) One member appointed by the president of the Senate.

(2) The initial members of the commission shall be appointed at the first meeting.

(3) The commission shall have a chairman and vice-chairman and such other officers as the commission deems necessary. The initial chairman of the commission shall be elected by commission

members at the first meeting and shall be a member appointed pursuant to Subsubparagraphs (1)(a) through (d) of this Paragraph. The initial vice-chairman shall be elected by commission members at the first meeting and shall be a member appointed pursuant to Subsubparagraphs (1)(e) through (h) of this Paragraph. Thereafter, on the anniversary of the initial election of the chairman and vice-chairman, the commission shall elect as chairman a member appointed pursuant to Subsubparagraphs (1) (e) through (h) of this Paragraph, and shall elect as vice-chairman a member appointed pursuant to Subsubparagraphs (1)(a) through (d) of this Paragraph. The election of chairman and vice-chairman positions shall continue to rotate in this manner each year.

(C) The first meeting of the commission shall be called by the speaker of the House of Representatives no later than one year following the enactment of the statutory provisions as provided for in Paragraph (1) of this Section.

(D) The commission shall:

(1) Provide for the streamlined electronic filing, electronic remittance, and the collection of sales and use taxes levied within the state ensuring prompt remittance of the respective tax returns and monies received electronically by the commission to the single collector for each taxing authority and to the Department of Revenue for distribution. The tax monies received shall, at all times, be and remain the property of the respective taxing authorities or the state.

(2) Issue policy advice relative to sales and use taxes levied by all taxing authorities within the state.

(3) Develop rules, regulations, and guidance to simplify and streamline the audit process for sales and use taxpayers.

(E) The commission shall be funded with state and local sales and use tax revenues collected and deemed by the commission, to be reasonable and necessary costs of the administration and collection of sales and use taxes levied by all taxing authorities within the state.

(F) One year following the first meeting of the commission, the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be abolished. The powers, duties, functions, and responsibilities of the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be transferred to, exercised by, and under the administration and control of the commission. When the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board are abolished:

(1) Any reference in law to the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be deemed to apply to the commission.

(2) All books, papers, records, actions, and other property, heretofore possessed, controlled, or used by the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board are hereby transferred to the commission.

(3) All employees of the Louisiana Sales and Use Tax Commission for Remote Sellers and the Louisiana Uniform Local Sales Tax Board shall be transferred to the commission.

(G) The adoption or amendment of any rule by the commission shall require a two-thirds vote of the members of the commission and shall be in accordance with the provisions of the Administrative Procedure Act.

(H) All statutory provisions enacted relative to the duties, funding, or obligations of the commission shall require the enactment of law by a two-thirds vote of the elected members of each house of the legislature.

(I)(1) Absent the enactment of statutory provisions pursuant to Subparagraphs (D)(1) through (3) of this Section, local sales and use tax collection shall be as provided in Article VII, Section 3(B) of this Constitution and state sales and use tax collection and administration shall be by the Department of Revenue as provided by law.

(2) Any law enacting provisions pursuant to Subparagraphs (D)(1) through (3) of this Section shall require a two-thirds vote of the elected members of each house of the legislature. Beginning on the effective date of such law, the provisions of Article VII, Section 3(B) of this Constitution shall cease to be effective and shall be inapplicable, inoperable, and of no effect for the limited purposes of the commission's duties as set forth in Subparagraphs (D)(1) through (3) of this Section.

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the state-

wide election to be held on October 9, 2021. If the Act which originated as Senate Bill No. 149 of this 2021 Regular Session of the Legislature does not become effective and no statewide election is held on October 9, 2021, this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on November 8, 2022.

Section 3. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to authorize the legislature to provide for the streamlined electronic filing, electronic remittance, and the collection of sales and use taxes levied within the state by the State and Local Streamlined Sales and Use Tax Commission and to provide for the funding, duties, and responsibilities of the commission? (Adds Article VII, Section 3.1)

Proposed Amendment No. 2
Regular Session, 2021

ACT No. 134

SENATE BILL NO. 159

BY SENATORS ALLAIN AND JOHNS AND REPRESENTATIVE BISHOP

A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income tax; to provide a maximum rate of individual income tax; to provide with respect to the deductibility of federal income tax for purposes of computing state income tax; to eliminate the mandatory deduction for federal income taxes; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 4(A) of the Constitution of Louisiana, to read as follows:

§4. Income Tax; Severance Tax; Political Subdivisions

Section 4.(A) Income Tax. Equal and uniform taxes may be levied on net incomes, and these taxes may be graduated according to the amount of net income. However, the **maximum** state individual ~~and joint income tax schedule of rates and brackets shall never exceed the rates and brackets set forth in Title 47 of the Louisiana Revised Statutes on January 1, 2003~~ **rate shall not exceed four and three-quarters percent for tax years beginning after December 31, 2021.** Federal income taxes paid shall **may** be allowed as a deductible item in computing state income taxes for the same period **as provided by law.**

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 9, 2021.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to lower the maximum allowable rate of individual income tax and to authorize the legislature to provide by law for a deduction for federal income taxes paid? (Amends Article VII, Section 4(A))

Proposed Amendment No. 3
Regular Session, 2021

ACT No. 132

SENATE BILL NO. 87

BY SENATOR CONNICK

A JOINT RESOLUTION

Proposing to amend Article VI, Section 39 of the Constitution of Louisiana, relative to taxing authority of levee districts; to provide for the millage limits on certain levee districts; and to specify an election for submission of the proposition to electors and provide a ballot proposition

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