

2019-0102

INTRODUCED BY: ST. CHARLES PARISH COUNCIL

RESOLUTION NO. 6402

A resolution in opposition of all proposed legislation that transfers the administration and collection of local sales & use taxes to the Louisiana Department of Revenue.

WHEREAS, the Constitution of the State of Louisiana grants local governments the right to levy and collect local sales and use taxes; and,

WHEREAS, there are several constitutional amendments and bills introduced in the 2019 Regular Legislative Session that would transfer collection responsibility of local sales and use tax levies to the State Department of Revenue; and,

WHEREAS, local taxing authorities possess the best knowledge and experience to properly collect its own taxes and have a proven record of proactive advancements in the areas of enforcement, audit coverage, dispute resolution, reporting technology, and successful litigation; and,

WHEREAS, the State of Louisiana's budget issues do not offer prospects for the Department of Revenue to have sufficient resources to provide the necessary taxpayer assistance, enforcement programs, and training of its employees on the specific application of local sales and use tax ordinances without significant cost contributions from local governments, thereby resulting in the direct and indirect loss of local tax receipts; and,

WHEREAS, many local taxing authorities have issued bonded indebtedness guaranteed by the passage locally adopted sales and use tax levies, collection of said levies the direct responsibility of local governments, and which transfer of that responsibility to a state agency may generate legal challenges and jeopardize future bond issues; and,

WHEREAS, the central local collector in each parish is directly responsible to the local taxing authorities and their elected officials for the performance of local tax administration, and the Secretary Revenue being an appointee of the Governor of the state, uncertainty exist as to who in the Department of Revenue will be accountable to local taxing authorities for the performance of such critical local tax administration.

NOW, THEREFORE, BE IT RESOLVED, THAT WE, THE MEMBERS OF THE ST. CHARLES PARISH COUNCIL, is opposed to any and all proposed legislation that transfers the administration and collection of local sales and use taxes to the Louisiana Department of Revenue.

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to Senator Gary L. Smith, Jr., Senator Edward J. "Ed" Price, Representative Gregory A. Miller, Representative Randal L. Gaines, and Representative Joseph A. Stagni, to make them aware of our position on this matter.

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the Police Jury Association Executive Director asking to forward this resolution to the appropriate parties.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: BENEDETTO, HOGAN, CLULEE, GIBBS, WOODRUFF, BELLOCK, FLETCHER, FISHER-PERRIER

NAYS: NONE

ABSENT: WILSON

And the resolution was declared adopted this 8th day of April, 2019, to become effective five (5) days after publication in the Official Journal.

2019-0102 Revised Oppose Legislation-transfer of Local Sales & Use Taxes to Dept. of Revenue

CHAIRMAN: 

SECRETARY: 

DLVD/PARISH PRESIDENT: April 9, 2019

APPROVED:  DISAPPROVED: _____

PARISH PRESIDENT: _____

RETD/SECRETARY: April 10, 2019

AT: 3:15 pm RECD BY: 