

ADVISORY GROUP ON Elimination of Duplicative and Non-Essential Services

PROPOSAL #: AGDNES #7

SUBJECT: DOR - Single Sales & Use Tax Collector

DATE ADOPTED BY ADVISORY GROUP: 10/29/09; withdrawn 11/09/09

COMMISSION ACTION: _____ DATE: _____

RECOMMENDATION: Establish Department of Revenue (DOR) as the single tax collector for all sales and use taxes throughout the state of Louisiana.

Summary Description/Nature of Change	Key/Implementation Responsibilities	Need	Action Needed	Benefit/Saving	Done/ Study
Development of plan and/or proposed legislation to name DOR as the single tax collector for all sales and use taxes throughout the state of Louisiana.	DOR	Business operating within multiple parishes could have tax filing responsibilities within as many as 63 jurisdictions. LA is one of only seven states placing this burden on business tax payers.	Proposed legislation required at state and local levels.	This action would eliminate the need for businesses to file separate state and local sales tax returns. This would reduce cost of doing business within the state, crossing multiple parishes.	Major law change and legislative approval.