

RESOLUTION NO. 21 OF 2019

BY THE CADDO PARISH COMMISSION

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;

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 does 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 the Caddo Parish Commission, as a local taxing authority and /or governing body, that each member of the legislative delegation for the Parish of Caddo is urged to vigorously oppose any and all proposed legislation that transfers the administration and collection of local sales and use taxes to the Louisiana Department of Revenue; and

BE IT FURTHER RESOLVED that a copy of this resolution be sent forthwith to said legislators so that they will be made aware of our position on this matter,

BE IT FURTHER RESOLVED that this resolution shall take effect immediately.

BE IT FURTHER RESOLVED that all resolutions or parts thereof in conflict herewith are hereby repealed.

Approved as legal form:

Parish Attorney

Date