



the first chair to be a member representing local political subdivisions and the first vice chair to be a member representing the state. Requires the following chair to be a member representing the state and the vice chair to be a member representing local political subdivisions. Requires the chair and vice chair positions to be rotated annually in this manner.

Proposed constitutional amendment requires a vote of two-thirds of the members of the commission for the adoption or amendment of its administrative and operational rules.

Proposed constitutional amendment requires the commission to provide for streamlined electronic filing and remittance of all sales and use taxes levied in the state. Specifies that monies collected remain the property of the respective taxing authority.

Proposed constitutional amendment requires the commission to serve as the administrative entity to issue policy advice and to promulgate rules relative to sales and use taxes levied by all taxing authorities within the state. Further requires the commission to serve as the central audit entity for all taxpayers without a physical presence in La.

Proposed constitutional amendment requires costs of the commission considered reasonable and necessary to be funded by both state and local sales and use tax revenues

Proposed constitutional amendment abolishes the La. Sales and Use Tax Commission for Remote Sellers and the La. Uniform Local Sales Tax Board and transfers the powers, duties, and authority of these entities to the commission.

Proposed constitutional amendment requires a two-thirds vote of the legislature to enact all statutory provisions relative to membership, duties, or obligations of the commission.

Provides for submission of the proposed constitutional amendment to the voters at the statewide election to be held Nov. 8, 2022.

(Adds Const. Art. VII, §3.1)