HLS 13RS-1477 ORIGINAL

Regular Session, 2013

1

HOUSE CONCURRENT RESOLUTION NO. 72

BY REPRESENTATIVE HUNTER

TAX/EXCISE: Suspends until 60 days after the 2014 Regular Session certain excise tax deductions and discounts

A CONCURRENT RESOLUTION

2	To suspend until sixty days after final adjournment of the 2014 Regular Session of the
3	Legislature of Louisiana the provisions of R.S. 26:345 and 354(D) and R.S.
4	47:818.22(A) and (B), 823(E), and 843(B) and (C)(3), relative to certain state excise
5	tax discounts.
6	WHEREAS, R.S. 26:345 authorizes taxpayers to retain a 2% discount of the amount
7	of tax due on beverages of low alcoholic content when such taxpayer timely reports and
8	remits such taxes to the Department of Revenue; and
9	WHEREAS, R.S. 26:354(D) authorizes taxpayers to retain a 3-1/3% discount of the
10	amount of tax due on beverages of high alcoholic content when such taxpayer timely reports
11	and remits such taxes to the Department of Revenue; and
12	WHEREAS, R.S. 47:818.22(A) authorizes suppliers and permissive suppliers to
13	retain a 1-1/2% discount of the amount of tax due on gasoline and diesel fuels for timely
14	reporting and remitting such taxes to the Department of Revenue; and
15	WHEREAS, R.S. 47:818.22(B) authorizes licensed distributors or importers who
16	timely pay the tax on gasoline and diesel fuels to a supplier or permissive supplier to deduct
17	from the amount due a discount of 1% of the amount of tax payable to the Department of
18	Revenue; and
19	WHEREAS, R.S. 47:823(E) authorizes each person who collects and remits the tax
20	on the disposal and storage of hazardous waste to retain 1/2% of the amount of the tax due
21	and accounted for and remitted to the secretary of the Department of Revenue; and

1	WHEREAS, R.S. 47:843(B) authorizes wholesale tobacco dealers of other states who
2	have a direct purchasing contract with a manufacturer and serving a trade area of retail
3	dealers in this state to purchase Louisiana stamps with the benefit of a discount that shall not
4	exceed 6%; and
5	WHEREAS, R.S. 47:843(C)(3) requires cigarette stamps to be sold by the secretary
6	of the Department of Revenue to bonded registered Louisiana tobacco dealers in the state
7	who have a direct purchasing contract with a manufacturer at a discount of 6% from the face
8	value, when purchased in quantities of not less than one hundred dollars face value, and the
9	same provisions and discount shall apply where the metered stamping machine or device is
10	used; and
11	WHEREAS, the official forecast for Fiscal Year 2013-2014 was reduced by Two
12	Hundred Seven Million (\$207,000,000) Dollars on December 13, 2012; and
13	WHEREAS, the continuation budget prepared by the division of administration
14	showed a One Billion Three Hundred Million (\$1,300,000,000) Dollar deficit for Fiscal Year
15	2013-2014; and
16	WHEREAS, the Executive Budget issued on February 22, 2013, contained drastic
17	cuts to balance the budget; and
18	WHEREAS, as a result of the budget deficits and mid-year budget cuts experienced
19	over the past several years, lawmakers have had to make difficult decisions regarding the
20	funding of higher education, the funding of health care, and the reduction of spending on
21	programs that benefit the health, welfare, and education of our citizens; and
22	WHEREAS, since the fiscal health of the state is not expected to dramatically
23	improve over the next several fiscal years, it is necessary for the excise tax discounts in
24	current law to be suspended.
25	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends
26	the provisions of R.S. 26:345, 354(D), and R.S. 47:818.22(A) and (B), 823(E), 843(B) and
27	843(C)(3), relative to state excise tax discounts.
28	BE IT FURTHER RESOLVED that this suspension shall become effective upon
29	adoption of this Resolution and shall extend through the sixtieth day after final adjournment
30	of the 2014 Regular Session of the Legislature of Louisiana.

HLS 13RS-1477 ORIGINAL HCR NO. 72

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Hunter HCR No. 72

Suspends various provisions of <u>present law</u> relative to discounts for the timely reporting and remitting of certain state excise taxes until 60 days after adjournment of the 2014 R.S.

(Suspends R.S. 26:345 and 354(D) and R.S. 47:818.22(A) and (B), 823(E), and 843(B) and (C)(3)).