

**2010 Regular Legislative Session
Louisiana Department of Revenue**

Administrative

[HCR 187](#) urges and requests the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to meet and review the goals and purposes of various state tax exemptions, credits and deductions.

[SR 78](#) amends and readopts Rule 13.78(B) of the Rules of Order of the Senate to provide that each person appearing before a committee, before being allowed to testify, shall be required to file with the committee chairman or committee secretary a sworn statement in the form of a signed witness card swearing or affirming that his testimony is true and correct.

[SCSR 3](#) requests that the Senate Committee on Senate and Governmental Affairs and the House Committee on House and Governmental Affairs meet and function as a joint committee to study centralizing the collection of non-tax government debt receivables in the Department of Revenue, and whether it is likely to result in timely increase in revenues from delinquent non-tax debts, as well as a significant improvement in the return on total investment for Louisiana.

[Act 72](#) (SB 404) [La. R.S. 39:248] requires the division of administration to develop a long term plan for the creation of regional governmental service centers as a “one stop shop” for state services. Effective August 15, 2010.

[Act 345](#) (HB 44) [La. R.S. 22:2317] requires insurers to include certain information with renewal policies sent to policy holders relative to the refund of surcharges levied by the Louisiana Citizens Property Insurance Corporation. Effective August 15, 2010.

[Act 381](#) (HB 525) [La. R.S. 47:299.21] requires the Department of Public Safety and Corrections to participate in the offset program established within the Department of Revenue to collect past due probation or parole fees. Effective June 21, 2010.

[Act 503](#) (SB 525) [La. R.S. 47:1520(A)(1)(e)] authorizes the secretary of revenue to require professional athletic teams and professional athletes to electronically file returns and reports for the administration of the Sports Facility Assistance Fund. Effective for taxable periods beginning on or after December 31, 2009.

[Act 523](#) (HB 579) [La. R.S. 47:818.40(F)] authorizes the secretary of revenue to waive surety bond requirements for certain terminal operator licensees. Effective August 15, 2010.

[Act 573](#) (HB 301) [La. R.S. 36:801, 801.1(A), and La. R.S. 36:4(B)(18)] transfers the Louisiana Tax Commission to the division of administration and grants the Commission the authority to manage its own budget, procurement, and general management and operational functions. Effective July 1, 2010.

[Act 617](#) (HB 1045) [La. R.S. 47:1508(B)(28)] authorizes the furnishing, in the discretion of the secretary, of information to the Louisiana Workforce Commission for the purposes of determining, investigating or prosecuting fraud. Any information furnished shall be confidential and privileged by the Louisiana Workforce Commission. Effective August 15, 2010.

[Act 684](#) (HB 166) [La. R.S. 49:191(4)(f)] extends the termination date of the Department of Revenue and all statutory entities made a part of it by law through June 30, 2013. Effective July 1, 2010.

[Act 775](#) (SB 248) [La. R.S. 47:820.5.2(F)(5) and 820.5.4(F)(5) and La. R.S. 49:951(7)] provides for the applicability of, and exemptions from, the Administrative Procedure Act. Effective June 30, 2010.

[Act 868](#) {SB 71} [La. R.S. 39:1758, 1767, R.S. 48:251.8, and R.S. 38:2196.1, R.S. 39:200(N), and 1493.1] requires disclosure by certain contractors to state or local entities providing the full disposition, splitting, or sharing of any commissions, fees or other considerations paid to the contractor. Effective July 1, 2010.

[Act 945](#) (HB 1292) [La. R.S. 38:2227] prohibits certain contractors from bidding on public projects. Effective July 2, 2010.

[Act 948](#) (HB 1397) [La. R.S. 49:330] creates the mineral income advisory committee and requires that the secretary of the Department of Natural Resources, the secretary of the Department of Revenue, the commissioner of administration, and the state treasurer shall be available to the committee for the research relative to mineral revenue contracts. Effective August 15, 2010.

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[Act 960](#) (SB 405) [La. R.S. 47:303.1(B)(4), 1520(A)(1)(f), and 1523] authorizes the secretary of revenue to require electronic filing of certain returns when electronic filing of a similar return or report is required by the Internal Revenue Service.

In addition, Act 960 requires the issuance of Direct Pay numbers to taxpayers who enter into a cooperative endeavor agreement with the state as provided by R.S. 33:9029.2, and who obtain required approvals and meet all qualifications under R.S. 47:303.1 except those in Subsection (B)(1)(c).

And finally, Act 960 authorizes the secretary to enter into reciprocal offset of indebtedness agreements with the federal government, pursuant to which the state shall agree to offset from state tax refunds and payments otherwise due to vendors and contractors providing goods or services to state agencies, non-tax debt owed to the federal government, and the federal government shall agree to offset from federal payments to vendors, contractors, and taxpayers debt owed to the state.

Effective: July 6, 2010.

[Act 969](#) (SB 706) [La. R.S. 39:51(E)] requires that the Five Year Estimated Loss Chart from the most recent Tax Exemption Budget be an appendix to the General Appropriations Bill. Effective August 15, 2010.

Alcohol and Tobacco Control

[HCR 216](#) [La. R.S. 47:841(A) and (C) and 854] suspends the collection of excise tax on cigars and smoking tobacco given away by dealers August 10, 2010 through August 13, 2010 at the International Premium Cigar and Pipe Retailers Association to be hosted in New Orleans.

[Act 155](#) (HB 907) [La. R.S. 26:273(A)(2)] removes the exception which allowed the commissioner of alcohol and tobacco control to permit out of state manufacturers who have held a Louisiana wholesale permit for at least fifteen years prior to January 31, 2003. Effective August 15, 2010.

[Act 412](#) (HB 1310) [La. R.S. 26:932(8), 901(18) and 903(6)] provides for the issuance of a single permit for bona fide Louisiana tobacconists, allowing the tobacconists to operate as a retail tobacco dealer and a wholesale tobacco dealer. Effective August 15, 2010.

[Act 953](#) (HB 1484) [La. R.S. 26:2(6) through (23), 71.1(2), 90(A)(5), 241(5) through (18), 271.2(2), 286(A)(5), 241(19) and 793(A)(5)] authorizes the commissioner of alcohol and tobacco control to issue a three-day special event permit at no fee under certain conditions for functions related to homebrew alcoholic beverages. Effective July 2, 2010.

Collections

[Act 18](#) (SB 169) [La. R.S. 8:502.3] provides that the principal and all income of funeral merchandise trust funds are exempt from seizure by creditors of the beneficiaries. Effective August 15, 2010.

Income and Corporation Franchise Taxes

[Act 214](#) (SB 680) [La. R.S. 47:287.614(A) and 287.651(A)] changes the due date of a nonprofit organization's corporation income tax return to June 15th for calendar year filers, and the 15th day of the sixth month following the close of a fiscal year for fiscal year filers. Effective for all taxable periods beginning on or after January 1, 2009.

[Act 217](#) (HB 7) [La. R.S. 47:120.85] creates an individual income tax return checkoff to allow individuals to donate a portion of any refund due, or to make other donations to the Louisiana Chapter of the National Multiple Sclerosis Society. Effective for taxable years beginning on or after January 1, 2010.

[Act 381](#) (HB 525) [La. R.S. 47:299.21] requires the Department of Public Safety and Corrections to participate in the offset program established within the Department of Revenue to collect past due probation or parole fees. Effective June 21, 2010.

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[Act 503](#) (SB 525) [La. R.S. 47:1520(A)(1)(e)] authorizes the Secretary of Revenue to require the electronic filing of any return or report that a professional athletic team **or** professional athlete is required to file with the Department of Revenue for the administration of the Sports Facility Assistance Fund. Effective for all taxable periods beginning after December 31, 2009.

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And finally, Act 960 authorizes the secretary to enter into reciprocal offset of indebtedness agreements with the federal government, pursuant to which the state shall agree to offset from state tax refunds and payments otherwise due to vendors and contractors providing goods or services to state agencies, non-tax debt owed to the federal government, and the federal government shall agree to offset from federal payments to vendors, contractors, and taxpayers debt owed to the state.

Effective: July 6, 2010.

Inheritance and Estate Transfer Taxes

[Act 175](#) (SB 343) [La. CCP Articles 283, 3061, 3228, and 3396.18(B), and R.S. 9:1514(A)(1), (2) and (4) and (B), 1551(B), 1552(C) and (D), 2156(C)(10), 2157, 2431(7) and 3839, and R.S. 23:638, and R.S. 33:1501, 4545.23, 4546.16, and R.S. 47:55(2), 1673, and 2451; repeals CCP Articles 2951, 2953 and 2954, and R.S. 6:653.4(F), 765(C), and 767(E), and R.S. 8:814, and R.S. 9:1552(E), 2432 through 2439, and 2449(C), and R.S. 12:603(F), and R.S. 40:33(H)] provides for the repeal of miscellaneous provisions relating to inheritance taxes, and removes the exception under R.S. 47:1673 allowing the assessment, collection, administration and enforcement of the estate transfer tax in accordance with the Administrative Provisions of Title 47 of the Revised Statutes. Effective August 15, 2010.

[Act 727](#) (HB 1021) [La. R.S. 47:2433 and Section 2 and 3 of Act 822 of 2008] provides that delinquent estate transfer taxes shall accrue interest as provided in La. R.S. 47:1601 beginning nine months after date of death until the taxes are paid. In addition, Act 727 clarifies that estate transfer taxes shall prescribe in three years from the thirty-first day of December of the year in which the taxes become due. Effective January 1, 2010.

Sales Tax

[Act 960](#) (SB 405) [La. R.S. 47:303.1(B)(4), 1520(A)(1)(f), and 1523] requires the issuance of Direct Pay numbers to taxpayers who enter into a cooperative endeavor agreement with the state as provided by R.S. 33:9029.2, and who obtain required approvals and meet all qualifications under R.S. 47:303.1 except those in Subsection (B)(1)(c).

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Severance Tax

[Act 1006](#) (SB 624) [La. R.S. 51:2366] authorizes the secretary of the Department of Economic Development to grant a Louisiana Mega Project Energy Assistance Rebate of the severance taxes paid on natural gas consumed or used directly in the operation of the mega-project facility or consumed indirectly in the manufacture or creation of energy sold to the mega-project facility for its operation. In addition, the Act makes provision for the Department of Revenue to determine the amount of rebate which may be granted, and requires LDR to promulgate rules and regulations necessary to make the determination of the amount of rebate which may be granted. Effective June 22, 2010.

Miscellaneous

[Act 67](#) (SB 291) [La. R.S. 37:2171.2(B) and (C)] requires nonresident contractors to provide their federal tax identification numbers on local permit applications along with proof of registration to do business in the state. Effective August 15, 2010.

[Act 936](#) (HB 1058) [La. R.S. 6:969.18(G)] requires motor vehicle dealers to provide written disclosure of the nature of certain fees charged upon the sale of a vehicle. Effective January 1, 2011.

[Act 788](#) (SB 507) [La. R.S. 42:1132(D), 1134(N), and 1157(A)(1) and (3) and 33:9661 through 9669] provides for the regulation and disclosure of expenditures by persons who lobby local government. Effective August 15, 2010.

[Act 845](#) (HB 1249) [La. R.S. 1:11] establishes the date on which new census numbers will be used to determine the laws that apply to classes of parishes or municipalities based on population criteria. Effective June 30, 2010.

Oil Spill Contingency

[Act 633](#) (HB 787) and [Act 962](#) (SB 471) [La. R.S. 30:2483, 2484 and 2486] remove certain caps concerning the oil spill contingency fee during an emergency or declared disaster caused by an unauthorized discharge of oil. More specifically, these Acts remove the \$30 million dollar cap from the oil spill contingency fund as authorized by Article VII, Section 10.7(C) of the Constitution of Louisiana, and allow for the disbursement of more than \$600 thousand dollars from the fund for administrative and personnel expenses. In addition, the Acts provide that the amount of monies in the fund shall not be limited to seven million dollars during such a declared state of emergency or disaster caused by an unauthorized discharge of oil. Act 633 is effective June 25, 2010 and Act 962 is effective July 6, 2010.

Local Sales Tax

[Act 391](#) (HB 858) [La. R.S. 33:9038.32(C) and 9038.36] provides for the establishment of economic development districts by local governmental subdivisions and for the use of tax proceeds collected by the districts. Effective July 1, 2010.

[Act 536](#) (SB 141) [La. R.S. 33:9037(A), 9038.35 and 9038(P)] authorizes joint ventures or cooperative endeavors with one or more Tax Increment Financing (TIF) districts to utilize all or a portion of the tax increments generated within the tax increment areas of the TIF districts in order to jointly finance or refinance one or more economic development projects within the district areas. Effective June 25, 2010.

[Act 558](#) (SB 759) [La. R.S. 33:130.441 through 130.447] creates the Madison Parish Economic and Industrial Development District. Effective June 25, 2010.

[Act 723](#) (HB 976) [La. R.S. 33:2740.17(A) and (C)] authorizes the New Orleans International Airport Sales Tax District to levy and collect a sales and use tax not to exceed two percent which shall be imposed by ordinance adopted by the district. Effective August 15, 2010.

[Act 922](#) (HB 538) [La. R.S. 33:2740.18.4] authorizes the governing authority of the city of Mansfield to levy and collect a hotel occupancy tax subject to voter approval. Effective July 1, 2010.

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[Act 929](#) (HB 666) [La. R.S. 47:337.13.1] allows for a taxpayer who is the prevailing party in a suit to be compensated for attorney fees under certain circumstances. Effective July 2, 2010.

[Act 1003](#) (SB 567) [La. R.S. 47:305.20(G), 337.45(A), 337.51(A) and (B), 337.63(A) and (D), 337.81(A), 337.10(N), 337.51.1 and 337.67(C)(3)] provides that local taxing authorities may by ordinance or resolution grant the sales and use tax exemption applicable to Louisiana commercial fishermen effective July 8, 2010. The Act also provides procedures for mandatory arbitration of local tax issues effective January 1, 2011.

[Act 1015](#) (HB 234) [La. R.S. 47:337.10(N) and 337.9(D)(30)] clarifies that the sales and use tax exemption on certain equipment for qualifying radiation therapy treatment centers is optional and not mandatory at the local level. Effective August 15, 2010.

[Act 1019](#) (HB 667) [La. R.S. 47:337.28.1] prohibits local collectors from issuing certain arbitrary assessments. Effective July 8, 2010.

[Act 1029](#) (HB 845) [La. R.S. 47:337.26(C), (D), (F) and (G)] provides for additional requirements and limitations concerning auditing firms contracted by local tax authorities. Effective July 8, 2010.

[Act 1030](#) (HB 955) [La. R.S. 33:4720.56(20) through (25), 4720.56.1 and 33:4720.67] authorizes the New Orleans Redevelopment Authority to levy and collect sales and use tax not to exceed one percent with voter approval. The Act also authorizes the creation of subdistricts which may engage in tax increment financing. Effective July 8, 2010.