

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO: C-6109

COUNCIL SPONSOR: MR. LORINO

PROVIDED BY: COUNCIL OFFICE

A RESOLUTION IN OPPOSITION OF ALL PROPOSED LEGISLATION THAT TRANSFERS THE ADMINISTRATION AND COLLECTION OF LOCAL SALES AND 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; and

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 do 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 or 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 exists as to who in the Department of Revenue will be accountable to local taxing authorities for the performance of such critical local tax administration.

THE PARISH OF ST. TAMMANY HEREBY RESOLVES that that the St. Tammany Parish Council as a local taxing and governing body urges each member of the legislative delegation for the Parish of St. Tammany 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.

BE IT FURTHER RESOLVED that a copy of this resolution be sent forthwith to said legislators so that they will be made aware of the Council’s position on this matter.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

MOVED FOR ADOPTION BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 2 DAY OF MAY , 2019, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

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MICHAEL R. LORINO, JR. , COUNCIL CHAIRMAN

ATTEST:

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THERESA L. FORD, COUNCIL CLERK