

**MODEL RESOLUTION**  
**SALES AND USE TAX COLLECTION AND ADMINISTRATION**

WHEREAS, the Article VII, Section 3 of the Louisiana Constitution provides that local sales and use taxes are to be collected by a single collector in each parish;

WHEREAS, Article VII, Section 3 also provides for the use of a parish commission or one of the local political subdivisions to serve as the single parish collector of local sales and use taxes;

WHEREAS, the authority to “collect” local sales and use taxes has been determined by the Courts to include the authority to administer the collection, including making decisions as to when to audit persons or businesses thought to be unlawfully evading taxation or, in some cases, collecting sales taxes on transactions and failing to fully remit them to the local collector;

WHEREAS, School Boards serve as the single parish collector of local sales and use taxes in over thirty (30) parishes;

WHEREAS, pre-filed in the 2019 Regular Session is HB 57, which proposes to amend the LA Constitution to allow the Legislature to repeal the authority of local governments to control the collection of local sales taxes and place that authority with the State, a concept often referred to as State Central Collection;

WHEREAS, State Central Collection would have the State taking possession of local tax revenues, withholding an administrative fee, then disbursing the balance down to the School Board or other local taxing authority;

WHEREAS, State Central Collection poses too great a risk that local education tax dollars will not be promptly disbursed or that the administrative fee withheld by the State may become a means of resolving State fiscal issues;

WHEREAS, repealing or diminishing the Constitutional authority for local collection of local sales and use taxes will impair the ability of those local collectors to perform the necessary function of auditing vendors to ensure compliance with the legal obligation to collect and remit local sales taxes;

WHEREAS, given the vital role that the proper, effective, and efficient collection of local sales and use taxes plays in the operation of school districts and the education of children, the Louisiana School Boards Association has always fought any efforts to repeal, reduce or constrain the authority of the local collector to collect local sales and use taxes, regardless of who has offered the proposal;

NOW THEREFORE, BE IT RESOLVED that the **SCHOOL DISTRICT**, by action of its duly elected governing authority, does hereby urge and request the Louisiana Legislature, and in particular the Legislative Delegation of **PARISH Parish** to oppose HB 57 and any other Legislative effort to reject any proposal to repeal or impair local sales and use taxes;

BE IT FURTHER RESOLVED, that the **SCHOOL DISTRICT**, by action of its duly elected governing authority, does hereby urge and request the Louisiana Legislature, and in particular the Legislative Delegation of **PARISH Parish** to reject any proposal that repeals, reduces or constrains the authority of the local collector to collect local sales and use taxes;

FINALLY, BE IT RESOLVED, that a copy of this Resolution be provided to each member of the Legislative Delegation of **PARISH Parish**, and the Governor of the State of Louisiana.