

1 Introduced April 23, 2019, by Councilman
2 Vanney
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4 **RESOLUTION R19-11**
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6 A resolution urging each member of the legislative delegation for the Parish
7 of St. Tammany to vigorously oppose any and all proposed legislation that would
8 transfer the administration and collection of local sales and use taxes to the Louisiana
9 Department of Revenue or some other central collector.

10 WHEREAS, the Constitution of the State of Louisiana grants local
11 governments the right to levy and collect local sales and use taxes; and
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13 WHEREAS, there are legislative efforts introduced in the 2019 Regular
14 Legislative Session that would allow the legislature to transfer collection responsibility of
15 all local sales and use tax levies to the State Department of Revenue or some other
16 entity; and
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19 WHEREAS, local taxing authorities possess the best knowledge and
20 experience to properly collect their own taxes and have a proven record of proactive
21 advancements in the areas of enforcement, audit coverage, dispute resolution, reporting
22 technology and successful litigation; and
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26 WHEREAS, the state of Louisiana's budget issues do not offer prospects for
27 the Department of Revenue to have sufficient resources to provide the necessary
28 taxpayer assistance, enforcement programs, and training of its employees on the
29 specific application of local sales and use tax ordinances without significant cost
30 contributions from local governments, thereby resulting in the direct and indirect loss of
31 local tax receipts; and
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36 WHEREAS, many local taxing authorities have issued bonded indebtedness
37 guaranteed by the passage of locally adopted sales and use tax levies, the collection of
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4 said levies being the direct responsibility of those local governments; and the transfer of
5 that responsibility to a state agency may violate bond covenants, generate legal
6 challenges, and jeopardize future bond issuances; and
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9 WHEREAS, the single local collector in each parish is directly responsible to
10 the local taxing authorities and their elected officials for the performance of local tax
11 administration, whereas the Secretary of the Department of Revenue is an appointee of
12 the Governor, therefore there exists great uncertainty as to who in the Department of
13 Revenue will be accountable to local tax authorities for the performance of such critical
14 local tax administration.
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18 NOW THEREFORE BE IT RESOLVED that the City of Slidell, as a local
19 taxing authority and/or governing body, urges each member of the legislative delegation
20 for the Parish of St. Tammany to vigorously oppose any and all proposed legislation that
21 would transfer the administration and collection of local sales and use taxes to the
22 Louisiana Department of Revenue or some other central collector.
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26 BE IT FURTHER RESOLVED that a copy of this resolution be sent forthwith
27 to said legislators so that they will be notified of our position on this matter.
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4 The above having been submitted to a vote and the results thereon were as follows:
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7 YEAS: 9

NAYS: 0

ABSENT: 0

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10 **ADOPTED** this 23rd day of April, 2019.
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14 Kim Harbison
15 President of the Council
16 Councilwoman, District F
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20 Thomas P. Reeves
21 Council Administrator
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