

LOUISIANA UNIFORM LOCAL SALES TAX BOARD

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January 29, 2019

Via E-mail/R.R.R. to:

The Honorable John A. Alario, Jr., President of the Senate
The Honorable Taylor F. Barras, Speaker of the House of Representatives
The Honorable Jean-Paul J. Morrell, Chairman – Senate Committee on Revenue & Fiscal Affairs
The Honorable Neil C. Abramson, Chairman – House Committee on Ways & Means

Re: LAC 72:I.105, Voluntary Disclosure Agreements – Local Sales and Use Taxes

Dear Senator Alario,

On November 29, 2018 a copy of the *Notice of Intent* issued by the Louisiana Uniform Local Sales Tax Board to promulgate proposed rule, LAC 72:I.105, *Voluntary Disclosure Agreements*, for local sales and use taxes was sent to your committee for review. The purpose of the rule is to establish a uniform voluntary disclosure program for taxpayers seeking relief from penalties in cases where a liability to more than one local sales and use tax collector is owed.

The *Notice of Intent* was published in the December 2018 issue of the *Louisiana Register*. A public hearing was held on Monday, January 28, 2019. No written comments were received prior to the hearing. One attendee was present at the public hearing but did not wish to offer comments. Therefore, no changes will be made to the rule before it is finalized except to correct a drafting error in Subsection D, Paragraph 3, which should have made reference to “Paragraphs 1 or 2 of this Subsection” and not to “Subparagraphs a or b of this Paragraph.”

This report was made in accordance with R.S. 47:337.99(D)(1)(b) of the Uniform Local Sales Tax Administrative Procedure Act. Unless otherwise directed, the propose rule will be submitted with the referenced correction for publication as a final rule in the March 2019 edition of the *Louisiana Register*. Please contact me if you have any questions or comments regarding this proposal.

Sincerely,

Roger Bergeron
Executive Director
Louisiana Uniform Local Sales Tax Board
(225) 937-4438

c: Greg Ruppert, Chairperson
Amber Hymel, Vice Chairperson

Promoting uniformity and efficiency of imposition, collection, and administration of local sales and use taxes.

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