

RESOLUTION #3 OF 2019

**A RESOLUTION OF THE TOWN OF MANY IN OPPOSITION OF ALL PROPOSED LEGISLATION THAT PERMITS THE LEGISLATURE TO REMOVE THE AUTHORITY OF LOCAL GOVERNMENTS TO ADMINISTER AND COLLECT LOCAL SALES & USE TAXES**

**WHEREAS** the Constitution of the State of Louisiana grants local governments the right to levy and collect local sales and use taxes;

**WHEREAS** there are legislative efforts introduced in the 2019 Regular Legislative Session that would allow the legislature to transfer collection responsibility of all local sales and use tax levies to the state Department of Revenue or some other entity;

**WHEREAS** local taxing authorities possess the best knowledge and experience to properly collect their own taxes and have a proven record of proactive advancements in the areas of enforcement, audit coverage, dispute resolution, reporting technology, and successful litigation;

**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 of 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;

**WHEREAS** many local taxing authorities have issued bonded indebtedness guaranteed by the passage of locally adopted sales and use tax levies, the collection of said levies being the direct responsibility of those local governments; and the transfer of that responsibility to a state agency may violate bond covenants, generate legal challenges, and jeopardize future bond issuances; and

**WHEREAS** the single local collector in each parish is directly responsible to the local taxing authorities and their elected officials for the performance of local tax administration, whereas the Secretary of the Department of Revenue is an appointee of the Governor, therefore there exists great uncertainty as to who in the Department of Revenue will be accountable to local taxing authorities for the performance of such critical local tax administration, now therefore

**BE IT RESOLVED** that the TOWN OF MANY, as a local taxing authority and/or governing body, urges each member of the legislative delegation for the Parish of Sabine to vigorously oppose any and all proposed legislation that would transfer the administration and collection of local sales and use taxes to the Louisiana Department of Revenue or some other central collector; and

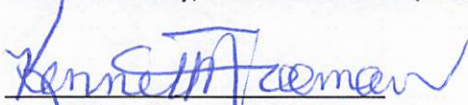
**BE IT FURTHER RESOLVED** that a copy of this resolution be sent forthwith to said legislators so that they will be notified of our position on this matter.

The above having been submitted to a vote and the results thereon were as follows:

YEAS: Corley, Jackson, Kennedy, Brocato, Darwin  
NAYS: None  
ABSENT: None

And this resolution was declared adopted on this 16th day of April 2019.

I hereby certify that the foregoing is a true and exact record of the process of adoption of the resolution of the Town of Many in opposition of all proposed legislation that permits the legislature to remove the authority of local governments to administer and collect local sales & use taxes and was enacted upon by the Town of Many, at the regular meeting April 16, 2019, Town of Many, Parish of Sabine, State of Louisiana.

  
Kenneth A. Freeman, Mayor

  
Amie Brown, Clerk