



Officers, 2021-2022

Robert J. Tuinstra, Jr.
Chair
Corteva Agriscience

Michael F. Carchia
Vice Chair
Capital One Services, LLC

Mollie L. Miller
Secretary & Treasurer
*Fresenius Medical Care
North America*

Arthur J. Parham, Jr.
Immediate Past Chair
Entergy Services, LLC

Amy Thomas Laub
Past Chair
Nationwide Insurance Company

Douglas L. Lindholm
President
Council On State Taxation

Directors

Madison J. Barnett
The Coca-Cola Company

C. Benjamin Bright
HCA Healthcare, Inc.

Lani J. Canniff
Ameriprise Financial, Inc.

Sandra K. Cary
LKQ Corporation

Susan Courson-Smith
Pfizer Inc.

Karen DiNuzzo-Wright
Walmart Inc.

Jamie S. Fenwick
Charter Communications

Kurt A. Lamp
Amazon.Com

Stephen J. LaRosa
Alexion Pharmaceuticals, Inc.

Toni Mincic
Lumen Technologies

John H. Paraskavas
Exxon Mobil Corporation

Robbi Podrug
Best Buy Co., Inc.

Michael R. Raley
VF Corporation

Patrick A. Shrake
Cargill, Incorporated

Kyle Snedaker
Conagra Brands, Inc.

Beth L. Sosidka
AT&T Services, Inc.

Archana Warner
*Constellation Energy
Corporation*

Emily T. Whittenburg
Nike, Inc.

Patrick J. Reynolds
Senior Tax Counsel
(202) 484-5218
preynolds@cost.org

May 9, 2022

VIA EMAIL

Senate Revenue and Fiscal Affairs Committee
Louisiana Legislature

Re: Support of House Bill 681 – Constitutional Amendment to Provide for the State and Local Streamlined Sales and Use Tax Commission

Dear Chair Allain, Vice-Chair Reese, and Members of the Committee:

On behalf of the Council On State Taxation (COST), I am writing in support of House Bill 681, which would allow voters to amend the Louisiana Constitution to provide for the State and Local Streamlined Sales and Use Tax Commission.

About COST

COST is a non-profit trade association based in Washington, DC. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of over 500 major corporations engaged in interstate and international business, many of which directly do business in Louisiana. COST’s objective is to preserve and promote the equitable and non-discriminatory state and local taxation of multijurisdictional business entities.

Centralized Sales and Use Tax Administration

We have long advocated for simplification and uniformity of state and local sales and use tax systems, including state-wide administration of those taxes. COST’s Board of Directors has adopted a policy position¹ regarding simplification of sales and use tax systems, which specifically promotes single, state-wide administration to alleviate burdens of multiple returns, payments, and audits. Central administration is also a factor in our sales tax scorecard.² We support H.B. 681 as an important first step toward achieving centralized administration.

Sincerely,

Patrick J. Reynolds

cc: COST Board of Directors
Douglas L. Lindholm, COST President & Executive Director

¹ Available at: <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policypositions/simplification-of-the-sales-and-use-and-similar-transaction-tax-system---final-july-2019.pdf>.

² Available at: <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articlesreports/the-best-and-worst-of-state-sales-tax-systems-august-17-2018-final.pdf>.