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March 26, 2026

Via E-mail

Representative Tony Bacala, Chair  
Representative Ken Brass, Vice Chair  
House Committee on Ways and Means  
Louisiana State Legislature

**Re: COST Supports House Bill 620 – Centralized Sales Tax Collection**

Dear Chair Bacala, Vice Chair Brass, and Members of the Committee:

On behalf of the Council On State Taxation (COST), I am writing in support of House Bill 620, which would allow voters to amend Louisiana's Constitution to authorize the State's Legislature to provide for centralized collection of state and local sales taxes.

COST is a nonprofit trade association based in Washington, DC that was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of approximately 500 major corporations engaged in interstate and international business, many of which have significant operations in Louisiana. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multistate business entities.

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 position regarding simplification of sales and use tax systems,<sup>1</sup> which specifically promotes single, state-wide administration to alleviate burdens of multiple returns, payments, and audits. Central administration is a key factor in our sales tax scorecard<sup>2</sup> in which we objectively evaluate state and local tax sales tax administration practices. We support H.B. 620 as an important step toward achieving centralized administration.

The Louisiana Legislature has significantly improved the State's tax and business climate in the past few years. This additional change would dramatically improve the fairness and efficiency of Louisiana's tax system and enhance compliance. We encourage the Committee to report H.B. 620 favorably.

Respectfully,



Leonore F. Heavey

cc: COST Board of Directors  
Patrick J. Reynolds, COST President & Executive Director

<sup>1</sup> Simplification of the Sales, Use or Similar Transaction Tax System, Policy Position, June 2021: <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policy-positions/simplification-of-the-sales-and-use-and-similar-transaction-tax-system---final-revised-june-2021.pdf>

<sup>2</sup> The Best and Worst of State Sales Tax Systems, December 2022: [https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articles-reports/270677\\_cost\\_salestaxbk\\_2022\\_final.pdf](https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articles-reports/270677_cost_salestaxbk_2022_final.pdf)