

Commissioner of Revenue Enhancement to Revenue and Efficiency

1. Local Registration for all State and Local Taxes (Business One-Stop Shop)

This concept enables businesses to register for both state and local taxes at the local level.

- Efficiency and convenience for the business customer.
- Compliance and discovery of underreporting and non-reporting businesses.
- Accuracy of data collection.
- Revenue enhancement and cost savings.

2. Monitoring of Local Option portion of the State Sales and Use Tax

This concept enables localities to verify the validity of Sales and Use Tax payments to ensure that accurate funds are deposited to the correct locality.

- Assurance that funds are accurately allocated to the appropriate locality.
- Fewer Department of Taxation (TAX) employees needed to correct errors.
- Localities will be assured that businesses are properly registered with TAX.

3. Meals Tax/Sales Tax Audit Partnership with the Department of Taxation (TAX)

This concept requires TAX to accept work papers from the Audit staff of local Commissioner's offices and to use these work papers to make automatic assessments for State Sales and Income Taxes.

- Local auditors are highly trained and qualified.
- TAX staff is used more efficiently to audit businesses that cross jurisdictional lines rather than those that are located within only one locality.
- With respect to State Use tax, another option is to require that, on an annual basis in conjunction with the local filing for tangible personal property, those local businesses also report all additions to equipment.
- Both localities and the State benefit from this partnership.

4. Registration and Monitoring of Department of Professional Occupational Regulation (DPOR) applicable businesses

This concept would require Commissioners to verify that all applicable businesses obtained or renewed their Professional Occupation Licensure PRIOR to the issuance/renewal of a business license.

- Adherence to State code requirements that no business operates without appropriate licensure from DPOR.
- Strengthen consumer protection measures by ensuring that businesses operate only with appropriate licensure from DPOR.
- Assist the State to ensure that all licensure revenues are properly collected.
- Provide additional revenues for the State by serving as registration and monitoring agencies on behalf of DPOR.
- Enhancement and Strengthening of other recently enacted legislation, i.e., HB 409.