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DIGEST

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HB 654 Engrossed

2025 Regular Session

Beullieu

**Abstract:** Requires sales and use tax exemptions, exclusions, credits, or rebates enacted by the Legislature beginning Jan. 1, 2026, and thereafter to be applicable to sales and use taxes levied by all taxing authorities.

Proposed law requires, beginning Jan. 1, 2026, all new sales and use tax exemptions, exclusions, credits, or rebates enacted by the Legislature to be applicable to sales and use taxes levied by all taxing authorities.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:301.7)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Remove refunds from the list of tax expenditures required in proposed law to be applicable to sales and use taxes levied by all taxing authorities.