SLS 17RS-208 **ORIGINAL**

2017 Regular Session

SENATE BILL NO. 30

BY SENATOR MORRELL

TAX/SALES. Extends the Tax Free Shopping Program set to terminate on July 1, 2017. (gov sig)

AN ACT

To amend and reenact Section 3 of Act No. 535 of the 1988 Regular Session of the Legislature, as amended by Section 2 of Act No. 285 of the 1992 Regular Session of the Legislature, Section 3 of Act No. 1291 of the 1997 Regular Session of the Legislature, Section 1 of Act No. 50 of the 1998 Regular Session of the Legislature, Section 1 of Act No. 7 of the 2001 First Extraordinary Session of the Legislature, Section 1 of Act No. 14 of the 2004 First Extraordinary Session of the Legislature, Section 1 of Act No. 76 of the 2006 Regular Session of the Legislature, and Section 1 of Act No. 232 of the 2008 Regular Session of the Legislature, and to enact R.S. 51:1301(D), relative to the Louisiana Tax Free Shopping Program; to extend the program through July 1, 2023; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 51:1301(D) is hereby enacted to read as follows:

§1301. Purpose**; termination**

* * *

D. Notwithstanding any provision of law to the contrary, the provisions

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of this Chapter shall be effective through July 1, 2023.

Section 2. Section 3 of Act No. 535 of the 1988 Regular Session of the Legislature, as amended by Section 2 of Act No. 285 of the 1992 Regular Session of the Legislature, Section 3 of Act No. 1291 of the 1997 Regular Session of the Legislature, Section 1 of Act No. 50 of the 1998 Regular Session of the Legislature, Section 1 of Act No. 7 of the 2001 First Extraordinary Session of the Legislature, Section 1 of Act No. 14 of the 2004 First Extraordinary Session of the Legislature, Section 1 of Act No. 76 of the 2006 Regular Session of the Legislature, and Section 1 of Act No. 232 of the 2008 Regular Session of the Legislature hereby amended and reenacted to read as follows:

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana ~~and shall be effective through July 1, 2017~~.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 30 Original 2017 Regular Session Morrell

Present law provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Proposed law retains present law.

Present law is effective through July 1, 2017.

Proposed law extends the program through July 1, 2023.

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

(Adds R.S. 51:1301(D); amends Acts 1988, No. 535 §3)

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