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

DIGEST 2017 Regular Session

Morrell

<u>Present law</u> 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.

SB 30 Original

Present law is effective through July 1, 2017.

<u>Proposed law</u> 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)