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

DIGEST

SB 105 Original 2017 Regular Session Allain

Present law levies state sales and use tax at the rate of one percent until July 1, 2018, for sales and purchases of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers.

Proposed law exempts sales and purchases of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers from all state sales and use tax beginning July 1, 2017.

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

(Adds R.S. 47:321.1(F)(67))