
DIGEST

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HB 275 Original

2017 Regular Session

Jackson

Abstract: Repeals the 1% state sales and use tax imposed under R.S. 47:321.1.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies:

R.S. 47:302 - 2% tax

R.S. 47:321 - 1% tax

R.S. 47:321.1 - 1% tax

R.S. 47:331 - 0.97% tax

R.S. 51:1286 - .03% tax (LA Tourism and Promotion District)

Proposed law repeals the 1% state sales and use tax imposed under R.S. 47:321.1 applicable to taxable periods beginning on and after July 1, 2018.

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

(Repeals R.S. 47:321.1)