
DIGEST

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HB 334 Original

2017 Regular Session

Stokes

Abstract: Provides with respect to the sales and use tax exemption for fees paid for the right to broadcast certain copyrighted material.

Present law provides for an exemption from sales, use, and lease taxes by taxing authorities for fees paid for the right to broadcast copyrighted material.

Proposed law specifies that the exemption in present law is from sales, use, and lease taxes for all taxing authorities.

Effective July 1, 2017.

(Amends R.S. 47:305(F))