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## DIGEST

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HB 484 Original

2017 Regular Session

James

**Abstract:** Extends the 1% temporary state sales and use tax.

Present law imposes a 1% temporary state sales and use tax for the period of April 1, 2016, through June 30, 2018. Further provides a list of exclusions and exemptions to the temporary state sales and use tax.

Proposed law extends the sunset date of the temporary levy from June 30, 2018 to June 30, 2020. Proposed law extends the sunset date only to June 30, 2019, if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. \_\_\_\_ of the 2017 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:321.1(E))