
DIGEST

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HB 634 Original

2017 Regular Session

Thibaut

Abstract: Changes the expiration date for the 1% state sales and use tax from June 30, 2018, to June 29, 2018, and clarifies the reference to the exemptions and exclusions applicable to this tax.

Present law imposes a 1% state sales and use tax and limits exclusions and exemptions from this tax levy to those specifically enumerated under present law.

Present law repeals the imposition of the 1% tax after June 30, 2018.

Proposed law changes present law by changing the expiration date for the tax from June 30, 2018, to June 29, 2018.

Proposed law clarifies the reference to exemptions and exclusions applicable to the tax.

(Amends R.S. 47:321.1(E) and (F)(intro. para.))