
DIGEST

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HB 26 Original

2018 First Extraordinary Session

Dwight

Abstract: Makes the temporary state sales and use tax permanent and reduces the rate from 1% to 0.25%

Present law imposes a 1% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2018.

Proposed law changes present law by reducing the rate of the tax from 1% to 0.25%, and removes the sunset of the tax, making imposition of the 0.25% tax permanent.

(Amends R.S. 47:321.1(A) through (C); Repeals R.S. 47:321.1(E))