The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michelle Ridge.

DIGEST

SB 299 Original 2018 Regular Session Gatti

Proposed law provides every tax benefit and incentive for businesses shall be applied equally to all businesses in a manner that is no less favorable from one business to another. Such benefits and incentives shall be applied automatically to every business without request or action from a business.

Proposed law provides that every small business shall receive the same benefits and incentives as any business who applies to a tax or incentive program administered by any state agency, and receives tax benefits and incentives from such program.

Effective August 1, 2018.

(Adds R.S. 47:14)