
DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 425 Original

2018 Regular Session

Zeringue

Abstract: For purposes of taxation, provides for certification of a charter boat guide as earning more than 50% of their income from charter boat guide activities.

Present law requires the Dept. of Wildlife and Fisheries to certify a commercial fisherman's license upon receipt of a notarized statement stating that the fisherman earns at least 50% of his income from commercial fishing activities. Requires the Dept. of Wildlife and Fisheries to maintain a list of those commercial fishermen with certified licenses.

Proposed law adds charter boat guides to present law and includes them in the certification program.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 56:303(E))