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

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DIGEST

SB 16 Original

2018 Second Extraordinary Session

Morrell

Present law authorizes a credit for 100% of the ad valorem taxes paid on certain offshore vessels.

Proposed law terminates this credit for ad valorem taxes paid on or after January 1, 2022.

Proposed law renders any tax credits for ad valorem taxes paid void if the tax credits are not claimed by December 31, 2023.

Effective August 1, 2018.

(Adds R.S. 47:6006.1(H))