

2019 Regular Session

SENATE BILL NO. 21

BY SENATOR PEACOCK

TAX/SALES. Phases in the dedication of the temporary sales tax levy to the Transportation Trust Fund. (8/1/19)

1 AN ACT

2 To amend and reenact R.S. 47:321.1(G), relative to state sales and use tax; to phase-in a  
3 dedication of the temporary state sales and use tax levy to the Transportation Trust  
4 Fund; to provide for the use of the dedicated funds; and to provide for related  
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:321.1(G) is hereby amended and reenacted to read as follows:

8 §321.1. Imposition of tax

9 \* \* \*

10 G. ~~The~~ **(1) Except as otherwise provided in Paragraph 2 of this**  
11 **Subsection, the** avails of the tax collected ~~under~~ **pursuant to** this Section shall be  
12 deposited immediately into the state treasury, and, after compliance with the  
13 requirements of Article VII, Section 9(B) of the Constitution of Louisiana, the state  
14 treasurer shall pay the remainder of the monies into the state general fund.

15 **(2) Beginning July 1, 2020, the avails of the tax collected pursuant to this**  
16 **Section shall be deposited immediately into the state treasury, and, after**  
17 **compliance with the requirements of Article VII, Section 9(B) of the**



used only for project delivery, construction, and maintenance of state preservation and bridge projects.

Proposed law requires that a minimum of fifty percent of the temporary sales tax dedicated to the TTF be allocated equally among the nine multi-parish highway districts.

Effective August 1, 2019.

(Amends R.S. 47:321.1(G))