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

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DIGEST

SB 2 Original

2020 Second Extraordinary Session

Cathey

Proposed law provides for a state sales tax exemption for the sale of utilities to a commercial farmer or an agricultural manufacturer impacted by a declared state of emergency or disaster.

Present law provides for the exclusive list of sales and use tax exemptions that are effective through June 30, 2025, for each of the four major state sales tax levies.

Proposed law includes the sales tax exemption for the sale of utilities to a commercial farmer or an agricultural manufacturer to the list of effective sales tax exemptions for all sales tax periods beginning on or after November 1, 2020, and ending on or before June 30, 2021.

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

(Adds R.S. 47:302(BB)(113), 305.4, 321(P)(114), 321.1(I)(114), and 331(V)(114))