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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 8 Original

2021 Regular Session

Peacock

Present law (R.S. 47:6035) provides a tax credit for purchases of qualified clean-burning motor vehicle fuel property with a sunset date of January 1, 2022.

Proposed law accelerates the sunset date for the tax credit from January 1, 2022, to July 1, 2021, and clarifies that purchases of qualified clean-burning motor vehicle fuel property made on or after July 1, 2021, are not eligible for the credit.

Effective July 1, 2021.

(Amends R.S. 47:6035(I))