
DIGEST

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HB 165 Original

2021 Regular Session

Cormier

Abstract: Provides that the 1% state sales and use tax levy does not apply in Plaquemines Parish during the collection of toll payments on the Judge Perez Bridge.

Present law (R.S. 47:321) levies a one percent state sales and use tax on all sales and purchases of tangible personal property.

Proposed law provides that the one percent state sales and use tax levy does not apply in Plaquemines Parish beginning at the first calendar quarter following the commencement of toll collection on the Judge Perez Bridge.

Proposed law requires the Dept. of Transportation and Development to notify the Dept. of Revenue and the La. Law Institute no later than ten days after the cessation of tolls on the Judge Perez Bridge.

Proposed law provides that beginning on the first day of the next calendar quarter after the Dept. of Transportation and Development notifies the Dept. of Revenue of cessation of tolls on the Judge Perez Bridge the one percent sales and use tax levy applies in Plaquemines Parish.

(Amends R.S. 47:321(A)(intro. para.); Adds R.S. 47:321(R))