The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Emily W. Toler.

DIGEST

SB 118 Original | 2023 Regular Session | Harris

Present law provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Proposed law retains present law.

Present law provides that the program sunsets after July 1, 2023.

Proposed law extends the sunset of the program through July 1, 2024.

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

(Amends R.S. 51:1301(D))