

## RÉSUMÉ DIGEST

**ACT 24 (HB 405)**

**2024 Regular Session**

**Emerson**

Prior law provided that the Dept. of Revenue and all statutory entities made part of it by law shall begin to terminate their operations on July 1, 2024. Prior law provided that all legislative authority for such entities shall cease as of July 1, 2025, unless, prior thereto, the legislature enacts a bill re-creating the department and its statutory entities.

New law provides for the general re-creation of the Dept. of Revenue and its statutory entities, effective June 30, 2024, within a body of existing law known as the "sunset law". New law supersedes provisions of the sunset law which set out a procedure for review and re-creation of statutory entities and which require a separate bill to re-create each statutory entity within the department along with additional provisions. New law makes July 1, 2029, the new termination date for the department and provides that termination will begin on July 1, 2028, unless the department is re-created again.

Effective June 30, 2024.

(Adds R.S. 49:191(2)(b); Repeals R.S. 49:191(12)(e))