
DIGEST

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HB 20 Original

2024 Third Extraordinary Session

Emerson

Abstract: Requires rules adopted by the secretary of the Dept. of Revenue to administer sales tax collection to be promulgated in accordance with the Administrative Procedure Act.

Present law requires the provisions of present law with respect to the levy and collection of the 2% state sales tax levied pursuant to R.S. 47:302 to also apply to the additional 1% state sales tax levied pursuant to R.S. 47:331. Present law further provides for the effectiveness of sales tax exemptions as to the 1% sales tax levy from Jan. 1, 1987, through June 30, 1988.

Present law requires the secretary of the Dept. of Revenue to adopt rules and regulations to administer the collection of state sales taxes including subjecting all sales tax levies to the same definitions, exemptions, credits, penalties, and limitations.

Proposed law retains present law as to rules regarding the uniformity of collection and administration of state sales tax levies but specifies that the rules adopted by the secretary shall be in accordance with the Administrative Procedure Act. Proposed law repeals out-dated provisions regarding the effectiveness of sales tax exemptions which expired in 1988 and makes other technical changes.

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

(Amends R.S. 47:332)