
DIGEST

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Hammett

HB No. 42

Abstract: Provides for a "sales tax holiday" on December 10, 2005, affecting only the sales tax levied by the state and the Louisiana Tourism Promotion District.

Proposed law provides for a "sales tax holiday" on December 10, 2005, affecting only the sales tax levied by the state and the Louisiana Tourism Promotion District. Local sales and use taxes will not be affected by the proposed holiday.

The holiday applies only to consumers and not businesses. The exemption is not applicable to motor vehicles that will be titled or to items costing more than \$2,500.

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

(Adds R.S. 47:305.54)