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DIGEST

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Morrish

HB No. 82

**Abstract:** Excludes from the state sales and use tax sales of natural gas and electricity.

Present law provides for a sales tax exemption for sales or purchases of "nonresidential" natural gas and electricity ("electric power or energy"). That exemption has been "suspended" for 3.8 of the 4¢ of state sales tax as follows:

- (1) From 2.8 of the 4¢ of state sales tax from July 1, 2004, through June 30, 2009 (R.S. 47:302(R) and 331(P)).
- (2) From 1 of the 4¢ of state sales tax for all periods after July 1, 2004 (R.S. 47:321(H)).

Proposed law excludes natural gas and electricity from all 4¢ of the state sales tax effective July 1, 2006.

Effective July 1, 2006.

(Adds R.S. 47:301(10)(aa))