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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Carla S. Roberts.

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### DIGEST

Present law has "suspended" the state sales tax exemption for natural gas and other commercial utilities so that they are subject to state tax at a 3.8% rate until July 1, 2009, and 1% thereafter.

Present law further provides that the sales tax is imposed on the actual price or cost of natural gas.

Proposed law provides for a \$6.20 per MMBtu cap on the price of natural gas that is subject to sales tax.

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

(Adds R.S. 47:301(j) and (13)(l))