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## DIGEST

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HB 280 Original

2015 Regular Session

Harris

**Abstract:** Changes eligibility requirements for businesses to enter into enterprise zone contracts to receive sales tax rebates and income tax credits by excluding hotels, restaurants, and retailers from participating in the program.

Present law establishes the enterprise zone program through which businesses may enter into contracts with the Board of Commerce and Industry to receive income tax credits or sales and use tax rebate payments in exchange for the creation of a certain number of jobs which employ persons who meet certain residency and eligibility requirements.

Proposed law changes present law by adding a prohibition on program participation for the following industries, which are identified by the following North American Industry Classification System (NAICS) codes:

- (1) Hotel, NAICS codes beginning with 72.
- (2) Restaurant, NAICS codes beginning with 72.
- (3) Retail, NAICS codes beginning with 44 or 45.

Proposed law is applicable to contracts executed after July 1, 2015.

Effective July 1, 2015.

(Amends R.S. 51:1787(B)(3)(b))