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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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DIGEST

SB 124 Original

2015 Regular Session

Adley

Repeals all exclusions and exemptions against all the statewide sales taxes except for the following:

- (1) Any exclusion or exemption which would cause such taxes to be levied upon a sale which is not a retail sale of, not a use, consumption, distribution, or storage for use or consumption of, or not the lease or rental of, an item or article of tangible personal property.
- (2) Those exclusions or exemptions which are required by federal law or the Constitution of the United States.
- (3) Those exclusions or exemptions which are required pursuant to an agreement by the State of Louisiana for the operation of a public facility.

Effective July 1, 2016.