2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 11

BY REPRESENTATIVE JAY MORRIS

TAX/SALES & USE: Suspends all state sales and use tax exemptions

A CONCURRENT RESOLUTION

To suspend until sixty days after final adjournment of the 2016 Regular Session of the Legislature of Louisiana the exemptions for the tax levied pursuant to R.S. 47:302, 321, and 331.

WHEREAS, whenever the condition of the state fisc permits, the Legislature of Louisiana has attempted to afford tax relief to its citizenry in the form of various exemptions from the sales and use tax; and

WHEREAS, the financial condition of the state is such that monies lost due to these exemptions are critically needed to avoid cessation of vital services to the citizens of the state.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends all of the exemptions from the tax levied pursuant to R.S. 47:302, 321, and 331.

BE IT FURTHER RESOLVED that this suspension shall become effective upon adoption of this Resolution and shall extend through the sixtieth day after final adjournment of the 2016 Regular Session of the Legislature of Louisiana.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 11 Original 2015 Regular Session Jay Morris

Suspends all exemptions for the 2%, 1%, and 0.97% state sale and use tax levy.

(Suspends all exemptions for R.S. 47:302, 321, and 331)