

2015 Regular Session

HOUSE BILL NO. 551

BY REPRESENTATIVE JAY MORRIS

TAX/SALES & USE: Suspends all state sales and use tax exemptions for a certain period of time

1 AN ACT

2 To enact R.S. 47:302(V), 321(L), and 331(S), relative to the state sales and use tax; to
3 provide relative to the effectiveness and applicability of exemptions to the tax; to
4 suspend all exemptions on state sales and use tax for a certain period; to provide for
5 an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(V), 321(L), and 331(S) are hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

10 V. Notwithstanding any other provision of law to the contrary, for the period
11 of July 1, 2015, through June 30, 2017, the exemptions to the tax levied by this
12 Section shall be inapplicable, inoperable, and of no effect.

13 * * *

14 §321. Imposition of tax

15 * * *

16 L. Notwithstanding any other provision of law to the contrary, for the period
17 of July 1, 2015, through June 30, 2017, the exemptions to the tax levied by this
18 Section shall be inapplicable, inoperable, and of no effect.

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20 §331. Imposition of tax

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