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## DIGEST

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HB 578 Original

2015 Regular Session

Stokes

**Abstract:** Prohibits certain business industries from being eligible for sales tax rebates and tax credits provided in the enterprise zone program.

Present law establishes the Enterprise Zone Program that provides for tax credits and rebates for eligible businesses, grants benefits under the program based on numbers of jobs, and provides for specific eligibility criteria with respect to employees for jobs that are eligible for program benefits.

Proposed law retains present law and adds retail businesses assigned a North American Industry Classification Codes (NAICS) Code of 722 to the list of retail businesses eligible for incentives under present law.

Proposed law further prohibits the following business industries that are identified by the NAICS from being eligible for incentives if the required advance notification form is not filed before July 1, 2015:

- (1) Retail, NAICS Codes beginning with 44 and 45
- (2) Food Services and Drinking Places, NAICS Codes beginning with 722

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

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