HLS 15RS-1111 ORIGINAL

2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 17

BY REPRESENTATIVE STOKES

TAX/SALES-USE-EXEMPT: Suspends certain exclusions and exemptions from a portion of the state sales and use tax

1	A CONCURRENT RESOLUTION
2	To suspend until sixty days after final adjournment of the 2016 Regular Session of the
3	Legislature of Louisiana certain exemptions and exclusions applicable to the
4	additional state sales tax levied pursuant to R.S. 47:331.
5	WHEREAS, whenever the condition of the state fisc permits, the Legislature of
6	Louisiana has attempted to afford tax relief to its citizenry in the form of various exemptions
7	from the sales and use tax; and
8	WHEREAS, the financial condition of the state is such that monies lost due to these
9	exemptions are critically needed to avoid cessation of vital services to the citizens of the
10	state.
11	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends
12	R.S. 47:301(7)(h), (14)(h),(16)(p) and 305.40 as they apply to the taxes levied pursuant to
13	R.S. 47:331.
14	BE IT FURTHER RESOLVED that this suspension shall become effective upon
15	adoption of this Resolution and shall extend through the sixtieth day after final adjournment
16	of the 2016 Regular Session of the Legislature of Louisiana.

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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 17 Original

2015 Regular Session

Stokes

Suspends for one year the exclusion from the additional 0.97% state sales and use tax levied on the lease or rental of motor vehicles by motor vehicle dealers and manufacturers. Further suspends for one year the exclusion from the additional 0.97% state sales and use tax levied on the sale of services for the US Dept. of the Navy for construction or overhaul of US Naval vessels. Further suspends for one year the exclusion from the additional 0.97% state sales and use tax levied on the sale of newspapers. Further suspends for one year the exclusion from the additional 0.97% state sales and use tax levied on the purchase of Mardi Gras items.

(Suspends R.S. 47:301(7)(h), (14)(h),(16)(p), and 305.40 as they apply to the tax levied in R.S. 47:331)