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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)]

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HB 655 Original

2015 Regular Session

Stokes

**Abstract:** Repeals certain exclusions from the state sales and use taxes and enacts certain exemptions from the state sales and use taxes.

Proposed law repeals the following exclusions from the state sales and use taxes:

- 1) Lease or rental of motor vehicles by motor vehicle dealers and manufacturers.
- 2) Sale of services for the US Dept. of the Navy for construction or overhaul of US Naval vessels.
- 3) Sale of newspapers.

Proposed law enacts exemptions from the state sales and use taxes as follows:

- 1) Lease or rental of motor vehicles by motor vehicle dealers and manufacturers.
- 2) Sale of services for the US Dept. of the Navy for construction or overhaul of US Naval vessels.
- 3) Sale of newspapers.

(Adds R.S. 47:305.72, 305.73, and 305.74; Repeals R.S. 47:301(7)(h), (14)(h), and (16)(p))