

**GREEN SHEET REDIGEST**

**HCR 15**

**2015 Regular Session**

**Montoucet**

**(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)**

**TAX/SALES & USE. Suspends annual state sales tax holidays until 60 days after adjournment of the 2016 Regular Session of the Legislature**

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**DIGEST**

Suspends through June 30, 2016 the following provisions:

1. R.S. 47:305.54, the General Sales Tax Holiday.
2. R.S. 47:305.58, the Hurricane Preparedness Sales Tax Holiday.

(Suspends R.S. 47:305.54, 305.58, and 305.62)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

1. Removes from the suspension of sales tax holidays R.S. 47:305.62 - the 2nd Amendment Sales Tax Holiday.
2. Ends the suspension on June 30, 2015, rather than 60 days after final adjournment of the 2016 Regular Session.