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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 19 Engrossed

2016 First Extraordinary Session

Morrell

Present law provides for a state and local tax exemption for antique airplanes which are maintained by private collectors and not used for commercial purposes.

Present law exempts purchases of certain antique airplanes from state sales and use tax.

Proposed law eliminates the state sales and use tax exemption.

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

(Amends R.S. 47:6001(A))