

---

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

---

DIGEST

SB 25 Original

2016 First Extraordinary Session

Cortez

Present law provides for over 190 exclusions and exemptions to the state sales and use tax.

Proposed law sunsets all sales and use tax exemptions and exclusions other than those that are specifically listed on July 1, 2017.

Proposed law retains only those exemptions that are required in the La. constitution and by federal law.

Effective July 1, 2017.

(Adds R.S. 47:319)