

2016 Regular Session

SENATE BILL NO. 228

BY SENATOR LONG

TAX/TAXATION. Recreates the Tax Free Shopping (Refund) Program set to terminate on July 1, 2017. (8/1/16)

1 AN ACT

2 To enact R.S. 51:1301(D), relative to the Louisiana Tax Free Shopping Program; to extend
3 the program through July 1, 2021; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 51:1301(D) is hereby enacted to read as follows:

6 §1301. Purpose; **termination**

7 * * *

8 **D. Notwithstanding any provision of law to the contrary, the provisions**
9 **of this Chapter shall be effective through July 1, 2021.**

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Laura Gail Sullivan.

DIGEST

SB 228 Original 2016 Regular Session Long

Present law provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Proposed law retains present law.

Present law is effective through July 1, 2017.

Proposed law extends the program through July 1, 2021.

(Adds R.S. 51:1301(D))