
DIGEST

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HB 604 Original

2016 Regular Session

Stokes

Abstract: Clarifies the reference to the North American Classification System Code for a glass container manufacturer for purposes of optional locals sales and use tax exemptions.

Present law establishes various exclusions and exemptions from local sales and use tax which may be adopted for application in the taxing jurisdiction at the discretion of the local taxing authority.

Present law establishes an exemption for any class or classes of manufacturers, including a glass container manufacturer with a NAICS Code of 327213.

Proposed law retains present law and clarifies the reference for glass container manufacturers with the North American Industry Classification System Code of 327213.

(Amends R.S. 47:337.10(I)(2))