

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 99

2016 Regular Session

Gary Smith

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/TAXATION. Provides for sales of less than \$500 per year by minors engaged in a business. (8/1/16)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Technical amendment only.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 99 Engrossed

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Present law provides for persons subject to the occupational license tax.

Proposed law prohibits imposition, assessment or collection of the tax on any minor engaging in a business with sales of less than \$500 per year.

Effective August 1, 2016.

(Adds R.S. 47:360(H))

Thomas L. Tyler
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