

SENATE BILL NO. 99

BY SENATORS GARY SMITH, ALARIO, ALLAIN, APPEL, BOUDREAUX, BROWN,  
CARTER, CHABERT, ERDEY, GATTI, HEWITT, JOHNS, LUNEAU,  
MARTINY, MILKOVICH, MILLS, MIZELL, MORRISH, PEACOCK,  
RISER, JOHN SMITH, TARVER, THOMPSON, WALSWORTH,  
WARD AND WHITE

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AN ACT

To enact R.S. 47:360(H), relative to sales by minors; to exempt minors from occupational  
license taxes; to provide for certain terms and conditions; and to provide for related  
matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:360(H) is hereby enacted to read as follows:

§360. Exemptions

\* \* \*

**H. Minors. There shall be no license tax imposed, assessed, or collected  
under the provisions of this Chapter on any minor engaging in business with  
sales of less than five hundred dollars per year.**

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_