

RÉSUMÉ DIGEST

ACT 198 (SB 99)

2016 Regular Session

Gary Smith

Prior law provided for persons subject to the occupational license tax.

New 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))