

RÉSUMÉ DIGEST

ACT 9 (HB 72)

2016 First Extraordinary Session

Shadoin

Existing law imposes a state sales tax on telecommunication services, in accordance with sourcing rules and definitions established under existing law. The rate imposed on intrastate services is 3%, and the rate for interstate and international services is 2% through March 30, 2016.

Prior law reduced the state sales tax rate on interstate and international services beginning on April 1, 2016, to 1%.

New law repeals prior law providing for the reduction in the tax rate for interstate and international telecommunications thereby making the 2% rate for such services permanent.

Effective April 1, 2016.

(Amends R.S. 47:302(C) and 331(C))