

2017 Regular Session

HOUSE BILL NO. 634

BY REPRESENTATIVES THIBAUT AND CHAD BROWN

TAX/SALES-USE, STATE: Provides relative to the levy of state sales and use taxes

1 AN ACT

2 To amend and reenact R.S. 47:321.1(E) and (F)(introductory paragraph), relative to state  
3 sales and use taxes; to provide with respect to the imposition of state sales and use  
4 taxes; to provide for the duration of certain state sales and use taxes; to provide for  
5 exemptions and exclusions against the tax; to provide for effectiveness; and to  
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:321.1(E) and (F)(introductory paragraph) are hereby amended and  
9 reenacted to read as follows:

10 §321.1. Imposition of Tax

11 \* \* \*

12 E. The provisions of this Section shall be inapplicable, inoperative, and of  
13 no effect after ~~June 30~~ June 29, 2018.

14 F. Notwithstanding any other provision of law to the contrary, including but  
15 not limited to any contrary provision of this Chapter, there shall be no exemptions,  
16 or exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions  
17 of this Section, except for the sales or purchases of the following items:

18 \* \* \*

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 634 Original

2017 Regular Session

Thibaut

**Abstract:** Changes the expiration date for the 1% state sales and use tax from June 30, 2018, to June 29, 2018, and clarifies the reference to the exemptions and exclusions applicable to this tax.

Present law imposes a 1% state sales and use tax and limits exclusions and exemptions from this tax levy to those specifically enumerated under present law.

Present law repeals the imposition of the 1% tax after June 30, 2018.

Proposed law changes present law by changing the expiration date for the tax from June 30, 2018, to June 29, 2018.

Proposed law clarifies the reference to exemptions and exclusions applicable to the tax.

(Amends R.S. 47:321.1(E) and (F)(intro. para.))