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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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HCR 3 Original

2018 Third Extraordinary Session

Abramson

Present law (R.S. 24:117(B)(2)) authorizes the legislature to express the intended meaning of a law in a duly adopted concurrent resolution, by the same vote and, except for gubernatorial veto and time limitations for introduction, according to the same procedures and formalities required for enactment of that law.

Proposed law (R.S. 47:321.1) which is amended pursuant to House Bill No. \_\_\_ of the 2018 3rd E.S. to reduce the rate of the state sales and use tax levied pursuant to R.S. 47:321.1 from 1% to \_\_\_ % and to extend the sunset of the tax from June 30, 2018, to June 30, 2021; with the extension of the levy from June 30, 2021, to June 30, 2024, to become effective upon the effective date of a 2019 Act of the Legislature to adopt an "excess revenue baseline" as specified in this resolution.

Proposed resolution expresses the intent of the legislature regarding the meaning of House Bill No. \_\_\_ of the 2018 3rd E.S. to clarify that the legislature intends to raise the revenue necessary to fund the operating expenses of the state contained in Act No. 2 of the 2018 2<sup>nd</sup> E.S. of the Legislature including the supplementary appropriations contained in Section 19 of such Act.