

2018 Third Extraordinary Session

SENATE CONCURRENT RESOLUTION NO. 6

BY SENATORS MORRELL AND ALARIO

TAX/SALES. Suspends the provisions of R.S. 47:321.1(E).

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A CONCURRENT RESOLUTION

To suspend from July 1, 2018, until sixty days after final adjournment of the 2019 Regular Session of the Legislature of Louisiana the provisions of R.S. 47:321.1(E), the sunset date as to the tax levied pursuant to R.S. 47:321.1.

WHEREAS, in 2016, due to the condition of the state fisc, the Legislature of Louisiana enacted a fifth penny of state sales and use tax to provide revenue necessary to maintain critical state services; and

WHEREAS, the Legislature of Louisiana incorporated a sunset date into the section of law that created the fifth penny; and

WHEREAS, the financial condition of the state is such that monies lost due to the sunset date provided in R.S. 47:321.1(E) are critically needed to avoid cessation of vital services to the citizens of the state.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends the provisions of R.S. 47:321.1(E).

BE IT FURTHER RESOLVED that this suspension shall become effective upon adoption of this Resolution and shall extend through the sixtieth day after final adjournment of the 2019 Regular Session of the Legislature of Louisiana.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SCR 6 Engrossed

2018 Third Extraordinary Session

Morrell

Suspends the provisions of R.S. 47:321.1(E), the sunset date of the fifth penny of state sales tax.

Effective through the 60th day following the 2019 R.S.