

RÉSUMÉ DIGEST

ACT 511 (HB 840)

2018 Regular Session

Jimmy Harris

Existing law authorizes parishes and municipalities to impose a license tax on any person conducting any business within the respective parish or municipality. Requires that every person subject to a license tax apply to the collector for a license before the license becomes delinquent. Requires that the application state all facts necessary to determine the amount of taxes due.

New law prohibits the issuance of a license to any applicant who intends to sell used tires unless the applicant submits the necessary permits from the Dept. of Environmental Quality along with his application.

Effective August 1, 2018.

(Adds R.S. 47:350(E))