
DIGEST

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HB 584 Original

2019 Regular Session

Horton

Abstract: Repeals the .45% levy of the state sales and use tax.

Present law imposes a state sales and use tax on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%

R.S. 47:321 - 1%

R.S. 47:321.1 - .45%

R.S. 47:331 - .97%

R.S. 51:1286 - .03%

Proposed law repeals the .45% state sales and use tax levied on the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption of tangible personal property as provided in present law.

Eff. July 1, 2019.

(Repeals R.S. 47:321.1)