



Present law and proposed law authorize the election proposition to include the funding of the additional sales tax or the ad valorem tax into bonds.

Proposed law provides that the provisions of proposed law relative to the sales and use tax exemptions for food and prescription drugs are intended to clarify that such exemptions were always intended and believed to be exempt from taxation and therefore these provisions shall be applied retroactively to April 1, 2019, as well as prospectively.

Effective April 1, 2019.

(Amends R.S. 33:2740.9)