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## DIGEST

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HB 591 Original

2019 Regular Session

Guinn

**Abstract:** Dedicates the avails of the state sales and use tax on all new and used motor vehicles to the Construction Subfund of the Transportation Trust Fund.

Present law imposes state sales and use taxes 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 retains present law and dedicates the state sales and use tax revenues from the purchase of new or used motor vehicles, automobiles, motorcycles, trucks, truck-tractors, trailers, semi-trailers, motor buses, house trailers, or any other vehicle subject to the vehicle registration license tax.

Present constitution establishes the Construction Subfund in the Transportation Trust Fund for the funding of direct construction costs for transportation and infrastructure projects. Proposed law retains present constitution.

Proposed law directs the treasurer, after satisfying the requirements of the Bond Security and Redemption Fund, to deposit the remaining avails from the sales and use tax on motor vehicles to the Construction Subfund in the Transportation Trust Fund.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:319)