
DIGEST

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HB 599 Original

2019 Regular Session

Lance Harris

Abstract: Beginning July 1, 2020, reduces the .45% sales and use state tax levied over a period of three fiscal years and repeals the levy in its entirety on July 1, 2023.

Present law imposes a state sales and use tax on the sale, use, lease, or rental of tangible personal property and sales of services in the state 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 reduces the rate of the .45% state sales and use tax levied on the sale at retail, the use, the consumption, the distribution, and the storage for the use or consumption of tangible personal property, the monthly lease or rental price of items of tangible personal property, and services as follows:

- (1) Beginning July 1, 2020, the rate will be reduced to .35%
- (2) Beginning July 1, 2021, the rate will be reduced to .25%
- (3) Beginning July 1, 2022, the rate will be reduced to .15%

Proposed law repeals the levy of the state sales and use taxes in present law (R.S. 47:321.1) on July 1, 2023.

Effective July 1, 2020.

(Amends R.S. 47:321.1(A) through (C); Repeals R.S. 47:321.1)