

1 of high alcoholic content pursuant to R.S. 26:341(A)(1) through (4); and the state tax
2 levied on beverages of low alcoholic content pursuant to R.S. 26:342.

3 WHEREAS, a novel coronavirus named "coronavirus disease 2019", commonly
4 referred to as COVID-19, was first detected in December of 2019; and

5 WHEREAS, On March 11, 2020, Governor John Bel Edwards issued Emergency
6 Proclamation Number 25 JBE 2020, which declared a statewide public health emergency as
7 a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory
8 disease caused by a novel coronavirus known commonly as COVID-19, and on March 13,
9 2020, the governor issued Emergency Proclamation Number 27 JBE 2020, which imposed
10 additional restrictions in order to further protect the health and safety of the public because
11 of COVID-19; and

12 WHEREAS, on March 22, 2020, the governor issued Emergency Proclamation
13 Number 33 JBE 2020 which implemented additional measures, including a general
14 stay-at-home order to the public and the temporary closure of certain businesses and further
15 limiting the operations of certain non-essential businesses to the public to mitigate the
16 impact of COVID-19, and to disrupt the spread of the virus; and

17 WHEREAS, the governor of Louisiana has extended his emergency disaster
18 declaration and stay-at-home order until May 15, 2020; and

19 WHEREAS, the president of the United States has shared federal guidelines for
20 restarting the economy; and

21 WHEREAS, federal agencies are developing guidelines for restarting the economy;
22 and

23 WHEREAS, the economic shutdown which has resulted from the stay-at-home order
24 and the temporary closure of certain businesses and the further limiting of the operations of
25 certain non-essential businesses to the public contained in the governor's emergency disaster
26 declaration have resulted in substantial economic loss and historic unemployment numbers
27 for the people of Louisiana; and

28 WHEREAS, in an effort to mitigate some of the financial losses suffered by
29 businesses, the state should consider temporarily suspending state taxes imposed on

1 individuals, businesses, and corporations in order to provide economic relief to individual
2 and corporate taxpayers.

3 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends
4 the state tax levied on individual income pursuant to R.S. 47:31; the state tax levied on
5 corporations and other entities pursuant to R.S. 47:287.11; the state tax levied on income
6 from estates or trusts pursuant to R.S. 47:300.1; the state corporation franchise tax levied on
7 domestic and foreign corporations pursuant to R.S. 47:601(A), including the initial tax levied
8 on corporations or other entities for the first accounting period in which the entity becomes
9 subject to the corporation franchise tax pursuant to R.S. 47:611(A); the state tax levied on
10 natural resources severed from the soil or water pursuant to R.S. 47:631; the state tax levied
11 on the sale at retail, use, consumption, distribution, and storage for use or consumption of
12 items of tangible personal property or the lease or rental of items of tangible personal
13 property pursuant to R.S. 47:302(A) and (B), 321(A) and (B), 321.1(A) and (B), and 331(A)
14 and (B); the state tax levied on gasoline and diesel fuel pursuant to R.S. 47:818.12(A) and
15 (B) and 820.1(A); the state tax levied on special fuels, including compressed natural gas,
16 liquified natural gas, and liquified petroleum gas, pursuant to R.S. 47:818.111(A) and
17 820.1(A); the state tax levied on the sale, use, consumption, handling, or distribution of
18 cigars, cigarettes, smoking and smokeless tobacco, vapor products, and electronic cigarettes
19 pursuant to R.S. 47:841(A), (B), (C), (E), and (F); the state tax levied on beverages of high
20 alcoholic content pursuant to R.S. 26:341(A)(1) through (4); and the state tax levied on
21 beverages of low alcoholic content pursuant to R.S. 26:342.

22 BE IT FURTHER RESOLVED that this suspension shall become effective June 1,
23 2020, and shall extend through August 31, 2020.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 72 Original

2020 Regular Session

Seabaugh

Suspends, from June 1, 2020, until Sep. 1, 2020, the state income tax levied on individuals, corporations, and other entities; the state tax levied on income from estates or trusts; the state corporation franchise tax, including the initial tax levied on corporations or other entities for the first accounting period in which the entity becomes subject to the corporation franchise tax; the state tax on natural resources severed from the soil or water; the state sales and use

taxes; the state tax on gasoline, diesel, and special fuels, including compressed natural gas, liquified natural gas, and liquified petroleum gas; the state tax on cigars, cigarettes, smoking and smokeless tobacco, vapor products, and electronic cigarettes; and the state tax levied on beverages of high alcoholic content and low alcoholic content.

(Suspends R.S. 26:341(A)(1)-(4) and 342, R.S. 47:31, 287.11, 300.1, 302(A) and (B), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 601(A), 611(A), 631, 818.12(A) and (B), 818.111(A), 820.1(A), and 841(A), (B), (C), (E), and (F))