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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)]

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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))