RÉSUMÉ DIGEST

ACT 296 (HB 709)

2020 Regular Session

Bishop

<u>Prior law</u> (Sunset Law) provided should that the Dept. of Revenue and all the statutory entities made a part of that department by law should begin to terminate their operations on July 1, 2020, and that all legislative authority for such entities should cease as of July 1, 2021, unless the legislature enacts a bill authorizing the re-creation of the department and its statutory entities prior thereto.

<u>New law</u> provides for the general re-creation of the Dept. of Revenue and its statutory entities, effective June 30, 2020, in accordance with the "sunset law". <u>New law</u> supersedes the provisions of the "sunset law" which set out the procedure for review and re-creation and which require a separate bill to re-create each statutory entity within the department along with additional provisions. <u>New law</u> makes July 1, 2025, the new termination date and provides that termination will begin July 1, 2024, unless the department is re-created again.

Effective June 30, 2020.

(Adds R.S. 49:191(12)(b); Repeals R.S. 49:191(9)(c))