The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Curry Lann.

DIGEST

SB 45 Original | 2021 Regular Session | Harris

Present law (R.S. 47:6036) provides for Ports of Louisiana tax credits, including an investor tax credit and an import-export cargo tax credit, to encourage private investment in and the use of state port facilities in Louisiana.

Present law provides for the sunset of the investor tax credit and the import-export cargo tax credit on July 1, 2021.

Proposed law extends the sunset of the investor tax credit and the import-export cargo tax credit from July 1, 2021, to July 1, 2025.

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

(Amends R.S. 47:6036(G))