

2021 Regular Session

SENATE BILL NO. 135

BY SENATOR CONNICK AND REPRESENTATIVE CORMIER

TAX/SALES. Provides for a temporary suspension of a state sales tax levy for purchases in Plaquemines Parish. (gov sig)

1 AN ACT  
2 To amend and reenact the introductory paragraph of R.S. 47:321(A) and to enact R.S.  
3 47:321(R), relative to state sales tax; to provide for a temporary suspension of the  
4 one percent state sales and use tax levy for certain purchases in Plaquemines Parish;  
5 to provide for a start date and an expiration date; to provide for required notice; to  
6 provide terms and conditions; and to provide for related matters.

7 Notice of intention to introduce this Act has been published.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The introductory paragraph of R.S. 47:321(A) is hereby amended and  
10 reenacted and R.S. 47:321(R) is hereby enacted to read as follows:

11 §321. Imposition of tax

12 A. ~~in~~ **Except as provided in Subsection R of this Section, in** addition to the  
13 tax levied by R.S. 47:302(A) and 331(A) and collected under the provisions of  
14 Chapter 2 of Subtitle II of this Title, there is hereby levied an additional tax upon the  
15 sale at retail, the use, the consumption, the distribution, and the storage for use or  
16 consumption in this state of each item or article of tangible personal property, as  
17 defined in Chapter 2 of Subtitle II of this Title. The levy of said tax shall be as

1 follows:

2 \* \* \*

3 **R.(1)(a) Except as provided for in Paragraph (2) of this Subsection, the**  
4 **provisions of Subsection A of this Section shall not apply to the sale or purchase**  
5 **at retail in Plaquemines Parish of articles of tangible personal property**  
6 **beginning the first day of the first calendar quarter after the commencement of**  
7 **toll collection on the Judge Perez Bridge.**

8 **(b) The Department of Transportation and Development shall notify the**  
9 **Department of Revenue and the Louisiana State Law Institute when the**  
10 **collection of tolls commences on the Judge Perez Bridge no later than ten days**  
11 **after the commencement of the collection of tolls.**

12 **(2) The Department of Transportation and Development shall notify the**  
13 **Department of Revenue and the Louisiana State Law Institute when tolls on the**  
14 **Judge Perez Bridge are no longer being collected no later than ten days after the**  
15 **cessation of the collection of tolls. The provisions of Subsection A of this Section**  
16 **shall apply to the sale or purchase at retail in Plaquemines Parish of articles of**  
17 **tangible personal property at the beginning of the first calendar quarter after**  
18 **notification of the cessation of tolls required by this Paragraph is transmitted**  
19 **to the Department of Revenue.**

20 Section 2. This Act shall become effective upon signature by the governor or, if not  
21 signed by the governor, upon expiration of the time for bills to become law without signature  
22 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
23 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
24 effective on the day following such approval.

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

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SB 135 Original DIGEST 2021 Regular Session Connick

Present law provides for the levy of one percent state sales and use tax for all sales and purchases at retail of articles of tangible personal property in the state.

Proposed law suspends the one percent state sales tax on the sale or purchase at retail in Plaquemines Parish of articles of tangible personal property as long as tolls are charged on the Judge Perez Bridge.

Proposed law provides that the exemption period begins at the start of the first calendar quarter after the collection of tolls commences on the Judge Perez Bridge and requires the Dept. of Transportation and Development to notify the Dept. of Revenue and the Louisiana State Law Institute no later than ten days after the commencement of the collection of the tolls.

Proposed law requires the Dept. of Transportation and Development to notify the Dept. of Revenue and the Louisiana State Law Institute no later than ten days after the cessation of tolls on the Judge Perez Bridge.

Proposed law provides that the exemption expires at the beginning of the first calendar quarter after the Dept. of Transportation and Development notifies the Department of Revenue of cessation of tolls on the Judge Perez Bridge.

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

(Amends R.S. 47:321(A)(intro para); adds R.S. 47:321(R))