
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)]

HB 438 Original

2022 Regular Session

Bacala

Abstract: Reduces the rate of the temporary state sales and use tax from 0.45% to 0.35%.

Present law imposes a 0.45% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2025.

Proposed law reduces the rate of the temporary state sales and use tax levy from 0.45% to 0.35%.

Present law establishes a variety of exclusions and exemptions applicable to state sales and use tax.

Proposed law retains present law.

Effective July 1, 2022.

(Amends R.S. 47:321.1(A), (B), and (C))