

2024 Regular Session

SENATE BILL NO. 451

BY SENATOR BOUIE

TAX/TAXATION. Extends the sunset of the Louisiana Tax Free Shopping Program.
(gov sig)

1 AN ACT

2 To amend and reenact R.S. 51:1301(D), relative to the Louisiana Tax Free Shopping
3 Program; to extend the sunset of the program; to provide for an effective date; and
4 to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 51:1301(D) is hereby amended and reenacted to read as follows:

7 §1301. Purpose; termination

8 * * *

9 D. Notwithstanding any provision of law to the contrary, the provisions of
10 this Chapter shall be effective through July 1, ~~2024~~ **2026**.

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

