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

DIGEST

SB 451 Engrossed | 2024 Regular Session | Bouie

Present law provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Proposed law retains present law.

Present law provides that the program sunsets after July 1, 2024.

Proposed law extends the sunset of the program through July 1, 2026.

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

(Amends R.S. 51:1301(D))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes the sunset extension date from July 1, 2028, to July 1, 2026.