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

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## DIGEST

Present law requires the inclusion of the Five Year Estimated Revenue Loss Chart from the Tax Exemption Budget prepared by the Dept. of Revenue be included in the executive budget, the state budget, and be available as an appendix to the general appropriation bill.

Proposed law retains present law and further requires the amount of tax dollars that are not collected and result in a loss of state tax revenues from tax credits and exemptions authorized by law to be shown as a line item in the General Appropriations Bill for that year.

Effective August 15, 2011.

(Amends R.S. 39:51(E))