
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Thomas L. Tyler.

DIGEST

Proposed law requires that a tax exemption once granted be renewed without having to reapply for the exemption provided the entity receiving the exemption remains qualified to receive it.

Requires Department of Revenue to promulgate rules and regulations to develop a form or other document to be mailed to each entity which has been granted a tax exemption and that the entity indicate its continued qualification for the tax exemption formerly granted.

Effective January 1, 2014.

(Adds R.S. 47:13)