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

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DIGEST

Gallot (SB 186)

Present law provides for the board to levy and collect a sales and use tax within the boundaries of the district, upon the use, lease, rental, consumption, distribution, storage, or sale at retail of tangible personal property, and upon the sales of services within the district, not to exceed one percent.

Proposed law retains present law and adds an exemption for food and prescription drugs.

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

(Amends R.S. 33:130.166(B)(2))