# SENATE SUMMARY OF HOUSE AMENDMENTS

### SB 186 By Senator Gallot

#### KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/SALES. Authorizes Grant Parish Economic and Industrial Development District to exempt certain items from the levy of a sales tax. (8/1/13)

## SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Removes emergency effective date provision.

## DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

<u>Present law</u> 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.

<u>Proposed law</u> retains <u>present law</u> and adds an exemption for food and prescription drugs.

Effective August 1, 2013.

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

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