SLS 15RS-473 **ORIGINAL**

2015 Regular Session

SENATE CONCURRENT RESOLUTION NO. 5

BY SENATOR ADLEY

TAX/SALES. Suspends from July 1, 2015, through June 30, 2016, all the exclusions and exemptions against all the statewide sales taxes.

A CONCURRENT RESOLUTION

To suspend from July 1, 2015, through June 30, 2016, certain exclusions and exemptions against the sales and use taxes levied pursuant to R.S. 47:302, 321, and 331 and R.S. 51:1286.

WHEREAS, whenever the condition of the state fisc would permit, the Legislature of Louisiana has attempted to afford tax relief to its citizenry in the form of various exclusions or exemptions from the sales and use tax; and

WHEREAS, the financial condition of the state is such that the monies lost due to these exclusions and exemptions are critically needed to avoid cessation of vital services to those same citizens.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby suspend all laws or portions of laws in the Louisiana Revised Statutes of 1950 which provide for an exclusion or exemption against the sales and use taxes levied pursuant to R.S. 47:302, 321, and 331 and R.S. 51:1286 except for the following:

(1) Any exclusion or exemption which would cause such taxes to be levied upon a sale which is not a retail sale of, not a use, consumption, distribution, or storage for use or consumption of, or not the lease or rental of, an item or article of tangible personal property.

(2) Those exclusions or exemptions which are required by federal law or the

Constitution of the United States.

(3) Those exclusions or exemptions which are required pursuant to an agreement by the State of Louisiana for the operation of a public facility.

BE IT FURTHER RESOLVED that the collection of such taxes upon previously exempt or excluded transactions by the dealer in accordance with the provisions of any law respecting the collection of such taxes shall not be impaired by any rule, regulation, or order of any public body, agency, or authority.

BE IT FURTHER RESOLVED that the suspension shall become effective on July 1, 2015, and shall extend through June 30, 2016.

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

DIGEST

SCR 5 Original 2015 Regular Session Adley

Suspends from July 1, 2015, through June 30, 2016, all the exclusions and exemptions against all the statewide sales taxes except for the following:

(1) Any exclusion or exemption which would cause such taxes to be levied upon a sale which is not a retail sale of, not a use, consumption, distribution, or storage for use or consumption of, or not the lease or rental of, an item or article of tangible personal property.

(2) Those exclusions or exemptions which are required by federal law or the Constitution of the United States.

(3) Those exclusions or exemptions which are required pursuant to an agreement by the State of Louisiana for the operation of a public facility.