

2015 Regular Session

HOUSE BILL NO. 565

BY REPRESENTATIVE LEGER

TAX/SALES & USE: Suspends a certain portion of state sales and use tax exemptions

1 AN ACT

2 To enact R.S. 47:331(S), relative to the state sales and use tax; to provide relative to the
3 effectiveness and applicability of certain exemptions to the tax; to provide for an
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:331(S) is hereby enacted to read as follows:

7 §331. Imposition of tax

8 * * *

9 S. Notwithstanding any other provision of law to the contrary, beginning
10 July 1, 2015, the exemptions to the tax levied by this Section shall be inapplicable,
11 inoperable, and of no effect.

12 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor
13 and subsequently approved by the legislature, this Act shall become effective on July 1,
14 2015, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 565 Original 2015 Regular Session Leger

Abstract: Suspends certain exemptions from the state sales and use tax beginning July 1, 2015.

Present law imposes a 0.97¢ sales and use tax on tangible personal property sold at retail in this state, used, consumed, distributed, or stored for use or consumption in this state, leased or rented in this state, or sales of services in this state.

Present law provides certain exemptions to the sales and use tax imposed by present law.

Proposed law suspends all exemptions provided by present law beginning July 1, 2015.

(Adds R.S. 47:331(S))