

2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 51

BY REPRESENTATIVE SHADOIN

TAX/SALES & USE: Suspends the state sales and use tax exemption for business utilities

1 A CONCURRENT RESOLUTION

2 To suspend until sixty days after final adjournment of the 2016 Regular Session of the

3 Legislature of Louisiana the exemption for business utilities as to the tax levied

4 pursuant to R.S. 47:302, 321, and 331 for sales of steam, water, electric power or

5 energy, and natural gas, including but not limited to the exemption in R.S.

6 47:305(D)(1)(b), (c), (d), and (g), and any other exemptions provided in those

7 portions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of

8 1950, that provide for exemptions from the taxes imposed therein.

9 WHEREAS, whenever the condition of the state fisc permits, the Legislature of

10 Louisiana has attempted to afford tax relief to its citizenry in the form of various exemptions

11 from the sales and use tax; and

12 WHEREAS, the financial condition of the state is such that monies lost due to these

13 exemptions are critically needed to avoid cessation of vital services to the citizens of the

14 state.

15 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends

16 all of the exemptions from the tax levied pursuant to R.S. 47:302, 321, and 331 for sales of

17 steam, water, electric power or energy, and natural gas, including but not limited to the

18 exemption in R.S. 47:305(D)(1)(b), (c), (d), and (g), and any other exemptions provided in

19 those portions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of

20 1950 that provide for exemptions from the taxes imposed therein.

1 BE IT FURTHER RESOLVED that this suspension shall become effective upon
2 adoption of this Resolution and shall extend through the sixtieth day after final adjournment
3 of the 2016 Regular Session of the Legislature of Louisiana.

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)]

HCR 51 Original

2015 Regular Session

Shadoin

Suspends the exemption for business utilities as to the 2%, 1%, and 0.97% state sale and use tax levy for sales of steam, water, electric power or energy, and natural gas.

(Suspends R.S. 47:305(D)(1)(b), (c), (d), and (g))