
DIGEST

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HB 120 Original

2016 First Extraordinary Session

Stokes

Abstract: Imposes a state sales tax on sales of gasoline, diesel fuels, and special fuels and provides for limited applicability.

Present law provides definitions for purposes of the state sales and use tax and for the sales and use taxes imposed by certain political subdivisions.

Present law excludes sales of fuel, gas, butane, and propane from the definition of "sale at retail" for purposes of imposition of the state sales tax and sales tax imposed by a political subdivision with boundaries coterminous with the state.

Proposed law retains present law with respect to the exclusion for purposes of imposition of a sales tax imposed by the state on butane and propane but deletes the exclusion for sales of fuel and gas for purposes of imposition of the state sales tax.

Present law exempts the sale of gasoline from sales tax imposed by a taxing authority.

Proposed law repeals this exemption.

Proposed law imposes on the sale of gasoline, diesel fuels, and special fuels, the state sales and use taxes levied in R.S. 47:302, 321, and 331. Further prohibits the imposition of the state sales and use tax on amounts of the sales price of these fuels in excess of \$2/per gallon.

Effective when the proposed amendment of Article VII, §27(A) of the La. Const. is adopted at a statewide election and becomes effective.

(Amends R.S. 47:301(10)(x) and 305(D)(1)(a); Adds R.S. 47:301.3)