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

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| SB 99 Original | DIGEST<br>2016 Regular Session | Gary Smith |
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Present law provides for the collection of sales taxes.

Proposed law excludes sales by a minor earning less than \$500 per year from the payment of sales taxes.

Present law provides for the occupational license tax and provides for exemptions thereof.

Proposed law exempts minors engaging in sales of less than \$500 per year.

Effective August 1, 2016.

(Amends R.S. 47:301(1); adds R.S. 47:360(H))