

2016 Regular Session

SENATE BILL NO. 99

BY SENATOR GARY SMITH

TAX/TAXATION. Provides relative to sales by minors. (8/1/16)

1 AN ACT

2 To enact R.S. 47:360(H), relative to sales by minors; to exempt minors from occupational
3 license taxes; to provide for certain terms and conditions; and to provide for related
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:360(H) is hereby enacted to read as follows:

7 §360. Exemptions

8 * * *

9 **H. Minors. There shall be no license tax imposed, assessed, or collected**
10 **under the provisions of this Chapter on any minor engaging in sales of less than**
11 **five hundred dollars per year.**

The original instrument was prepared by Michelle D. Ridge. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

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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 from payment of

occupational license taxes.

Effective August 1, 2016.

(Adds R.S. 47:360(H))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal
Affairs to the original bill

1. Removes provision dealing with sales of minors in regard to sales tax.