
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.

SB 99 Engrossed

DIGEST
2016 Regular Session

Gary Smith

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.