2020 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 72

BY REPRESENTATIVE SEABAUGH

TAX/STATE: Suspends individual and corporate income taxes; income taxes on estates or trusts; corporation franchise taxes, including the initial tax levied on certain corporations and entities; state sales and use taxes; severance taxes; and state excise taxes levied on alcoholic beverages, tobacco products, gasoline, diesel fuels, and special fuels for a certain period of time.

A CONCURRENT RESOLUTION

To suspend until September 1, 2020, the state tax levied on individual income pursuant to R.S. 47:31; the state tax levied on corporations and other entities pursuant to R.S. 47:287.11; the state tax levied on income from estates or trusts pursuant to R.S. 47:300.1; the state corporation franchise tax levied on domestic and foreign corporations pursuant to R.S. 47:601(A), including the initial tax levied on corporations or other entities for the first accounting period in which the entity becomes subject to the corporation franchise tax pursuant to R.S. 47:611(A); the state tax levied on natural resources severed from the soil or water pursuant to R.S. 47:631; the state tax levied on the sale at retail, use, consumption, distribution, and storage for use or consumption of items of tangible personal property or the lease or rental of items of tangible personal property pursuant to R.S. 47:302(A) and (B), 321(A) and (B), 321.1(A) and (B), and 331(A) and (B); the state tax levied on gasoline and diesel fuel pursuant to R.S. 47:818.12(A) and (B) and 820.1(A); the state tax levied on special fuels, including compressed natural gas, liquified natural gas, and liquefied petroleum gas pursuant to R.S. 47:818.111(A) and 820.1(A); the state tax levied on the sale, use, consumption, handling, or distribution of cigars, cigarettes, smoking and smokeless tobacco, vapor products, and electronic cigarettes pursuant to R.S. 47:841(A), (B), (C), (E), and (F); the state tax levied on beverages...
WHEREAS, a novel coronavirus named "coronavirus disease 2019", commonly referred to as COVID-19, was first detected in December of 2019; and

WHEREAS, On March 11, 2020, Governor John Bel Edwards issued Emergency Proclamation Number 25 JBE 2020, which declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19, and on March 13, 2020, the governor issued Emergency Proclamation Number 27 JBE 2020, which imposed additional restrictions in order to further protect the health and safety of the public because of COVID-19; and

WHEREAS, on March 22, 2020, the governor issued Emergency Proclamation Number 33 JBE 2020 which implemented additional measures, including a general stay-at-home order to the public and the temporary closure of certain businesses and further limiting the operations of certain non-essential businesses to the public to mitigate the impact of COVID-19, and to disrupt the spread of the virus; and

WHEREAS, the governor of Louisiana has extended his emergency disaster declaration and stay-at-home order until May 15, 2020; and

WHEREAS, the president of the United States has shared federal guidelines for restarting the economy; and

WHEREAS, federal agencies are developing guidelines for restarting the economy; and

WHEREAS, the economic shutdown which has resulted from the stay-at-home order and the temporary closure of certain businesses and the further limiting of the operations of certain non-essential businesses to the public contained in the governor's emergency disaster declaration have resulted in substantial economic loss and historic unemployment numbers for the people of Louisiana; and

WHEREAS, in an effort to mitigate some of the financial losses suffered by businesses, the state should consider temporarily suspending state taxes imposed on...
individuals, businesses, and corporations in order to provide economic relief to individual
and corporate taxpayers.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends
the state tax levied on individual income pursuant to R.S. 47:31; the state tax levied on
corporations and other entities pursuant to R.S. 47:287.11; the state tax levied on income
from estates or trusts pursuant to R.S. 47:300.1; the state corporation franchise tax levied on
domestic and foreign corporations pursuant to R.S. 47:601(A), including the initial tax levied
on corporations or other entities for the first accounting period in which the entity becomes
subject to the corporation franchise tax pursuant to R.S. 47:611(A); the state tax levied on
natural resources severed from the soil or water pursuant to R.S. 47:631; the state tax levied
on the sale at retail, use, consumption, distribution, and storage for use or consumption of
items of tangible personal property or the lease or rental of items of tangible personal
property pursuant to R.S. 47:302(A) and (B), 321(A) and (B), 321.1(A) and (B), and 331(A)
and (B); the state tax levied on gasoline and diesel fuel pursuant to R.S. 47:818.12(A) and
(B) and 820.1(A); the state tax levied on special fuels, including compressed natural gas,
liquified natural gas, and liquified petroleum gas, pursuant to R.S. 47:818.111(A) and
820.1(A); the state tax levied on the sale, use, consumption, handling, or distribution of
cigars, cigarettes, smoking and smokeless tobacco, vapor products, and electronic cigarettes
pursuant to R.S. 47:841(A), (B), (C), (E), and (F); the state tax levied on beverages of high
alcoholic content pursuant to R.S. 26:341(A)(1) through (4); and the state tax levied on
beverages of low alcoholic content pursuant to R.S. 26:342.

BE IT FURTHER RESOLVED that this suspension shall become effective June 1,
2020, and shall extend through August 31, 2020.

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)]

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Seabaugh

Suspends, from June 1, 2020, until Sep. 1, 2020, the state income tax levied on individuals,
corporations, and other entities; the state tax levied on income from estates or trusts; the state
corporation franchise tax, including the initial tax levied on corporations or other entities for
the first accounting period in which the entity becomes subject to the corporation franchise
tax; the state tax on natural resources severed from the soil or water; the state sales and use
taxes; the state tax on gasoline, diesel, and special fuels, including compressed natural gas, liquified natural gas, and liquified petroleum gas; the state tax on cigars, cigarettes, smoking and smokeless tobacco, vapor products, and electronic cigarettes; and the state tax levied on beverages of high alcoholic content and low alcoholic content.

(Suspends R.S. 26:341(A)(1)-(4) and 342, R.S. 47:31, 287.11, 300.1, 302(A) and (B), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 601(A), 611(A), 631, 818.12(A) and (B), 818.111(A), 820.1(A), and 841(A), (B), (C), (E), and (F))