DIGEST

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HCR 72 Original 2020 Regular Session 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))