

2017 Regular Session

HOUSE BILL NO. 484

BY REPRESENTATIVE JAMES

TAX/SALES-USE, STATE: Extends the sunset on the temporary one cent state sales and use tax

1 AN ACT

2 To amend and reenact R.S. 47:321.1(E), relative to the state sales and use tax; to extend the
3 sunset of a one cent state sales and use tax levy; to provide for effectiveness; and to
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:321.1(E) is hereby amended and reenacted to read as follows:

7 §321.1. Imposition of Tax

8 * * *

9 E. The provisions of this Section shall be inapplicable, inoperative, and of
10 no effect after ~~June 30, 2018~~ June 30, 2020.

11 * * *

12 Section 2. R.S. 47:321.1(E) is hereby amended and reenacted to read as follows:

13 §321.1. Imposition of Tax

14 * * *

15 E. The provisions of this Section shall be inapplicable, inoperative, and of
16 no effect after ~~June 30, 2018~~ June 30, 2019.

17 * * *

18 Section 3. Section 2 of this Act shall become effective and Section 1 of this Act shall
19 not become effective if the proposed amendment of Article VII of the Constitution of

1 Louisiana contained in the Act which originated as House Bill No. ____ of this 2017 Regular
2 Session of the Legislature is adopted at a statewide election and becomes effective.

3 Section 4. Except as provided for in Section 3 of this Act, Sections 2, 3, and 4 of this
4 Act shall become effective on January 1, 2018.

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)]

HB 484 Original

2017 Regular Session

James

Abstract: Extends the 1% temporary state sales and use tax.

Present law imposes a 1% temporary state sales and use tax for the period of April 1, 2016, through June 30, 2018. Further provides a list of exclusions and exemptions to the temporary state sales and use tax.

Proposed law extends the sunset date of the temporary levy from June 30, 2018 to June 30, 2020. Proposed law extends the sunset date only to June 30, 2019, if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. ____ of the 2017 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:321.1(E))