

2017 Regular Session

HOUSE BILL NO. 638

BY REPRESENTATIVE JONES

TAX/SALES-USE, STATE: Extends the sunset of the temporary one cent state sales and use tax to June 30, 2023

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 date of the temporary one cent 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, 2023.

11 * * *

12 Section 2. This Act shall become effective on July 1, 2017; if vetoed by the governor
13 and subsequently approved by the legislature, this Act shall become effective on July 1,
14 2017, or on the day following such approval by the legislature, whichever is later.

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 638 Original

2017 Regular Session

Jones

Abstract: Extends the sunset date of the temporary 1¢ state sales and use tax levy from June 30, 2018 to June 30, 2023.

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 from June 30, 2018 to June 30, 2023.

Effective upon signature of governor or lapse of time for gubernatorial action.

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