

2017 Regular Session

SENATE BILL NO. 30

BY SENATORS MORRELL, APPEL, BARROW, CARTER, LONG, MARTINY AND
GARY SMITH AND REPRESENTATIVES HILFERTY, HUNTER,
LEGER, STOKES AND TALBOT

TAX/SALES. Extends the Tax Free Shopping Program set to terminate on July 1, 2017.
(gov sig)

1 AN ACT

2 To amend and reenact Section 3 of Act No. 535 of the 1988 Regular Session of the

3 Legislature, as amended by Section 2 of Act No. 285 of the 1992 Regular Session

4 of the Legislature, Section 3 of Act No. 1291 of the 1997 Regular Session of the

5 Legislature, Section 1 of Act No. 50 of the 1998 Regular Session of the Legislature,

6 Section 1 of Act No. 7 of the 2001 First Extraordinary Session of the Legislature,

7 Section 1 of Act No. 14 of the 2004 First Extraordinary Session of the Legislature,

8 Section 1 of Act No. 76 of the 2006 Regular Session of the Legislature, and Section

9 1 of Act No. 232 of the 2008 Regular Session of the Legislature, and to enact R.S.

10 51:1301(D), relative to the Louisiana Tax Free Shopping Program; to extend the

11 program through July 1, 2023; to provide for an effective date; and to provide for

12 related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 51:1301(D) is hereby enacted to read as follows:

15 §1301. Purpose; termination

16 * * *

17 D. Notwithstanding any provision of law to the contrary, the provisions

1 **of this Chapter shall be effective through July 1, 2023.**

2 Section 2. Section 3 of Act No. 535 of the 1988 Regular Session of the Legislature,
3 as amended by Section 2 of Act No. 285 of the 1992 Regular Session of the Legislature,
4 Section 3 of Act No. 1291 of the 1997 Regular Session of the Legislature, Section 1 of Act
5 No. 50 of the 1998 Regular Session of the Legislature, Section 1 of Act No. 7 of the 2001
6 First Extraordinary Session of the Legislature, Section 1 of Act No. 14 of the 2004 First
7 Extraordinary Session of the Legislature, Section 1 of Act No. 76 of the 2006 Regular
8 Session of the Legislature, and Section 1 of Act No. 232 of the 2008 Regular Session of the
9 Legislature is hereby amended and reenacted to read as follows:

10 Section 3. This Act shall become effective upon signature by the governor
11 or, if not signed by the governor, upon expiration of the time for bills to become law
12 without signature by the governor, as provided in Article III, Section 18 of the
13 Constitution of Louisiana ~~and shall be effective through July 1, 2017.~~

14 Section 3. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 30 Engrossed 2017 Regular Session Morrell

Present law provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Proposed law retains present law.

Present law is effective through July 1, 2017.

Proposed law extends the program through July 1, 2023.

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

(Adds R.S. 51:1301(D); amends Acts 1988, No. 535 §3)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal
Affairs to the original bill

1. Technical amendment.