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

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SB 1 Engrossed DIGEST Peacock  
2021 Regular Session

Present law levies a temporary 0.45% state sales and use tax that will expire on June 30, 2025, that is deposited into the state general fund.

Proposed law retains the present law tax levy and expiration date.

Proposed law dedicates a portion of the avails of the temporary tax to the Construction Subfund of the Transportation Trust Fund (TTF) beginning July 1, 2022.

Proposed law increases the portion dedicated to the TTF each year for the life of the temporary tax such that by the last year of the tax 100% of the temporary tax is deposited into the TTF.

Proposed law provides that avails of the temporary sales tax dedicated to the TTF may be used only for project delivery, construction, and maintenance of roads and bridges in the state highway system.

Proposed law requires that a minimum of 50% of the temporary sales tax dedicated to the TTF be allocated equally among the nine multi-parish highway districts.

Effective August 1, 2021.

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