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## DIGEST

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Henry

HB No. 163

**Abstract:** Removes the reciprocity requirement on the state sales and use tax exemption for the purchase of off-road vehicles by out-of-state buyers.

Present law provides that the state sales and use tax imposed in La. shall not apply to the sale of off-road vehicles when purchased by a buyer who, at the time of purchase, presents proof to the seller that he is domiciled in another state and signs an affidavit that he has paid or will pay the sales and use tax on the off-road vehicle in the state in which he is domiciled within 60 days after the date of purchase or delivery, whichever is later; provided that the state in which the buyer is domiciled provides a similar exemption.

Proposed law retains present law but removes the requirement that the state from which the out-of-state buyer is domiciled provide a similar exemption to La. purchasers.

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

(Amends R.S. 47:305.56)