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

DIGEST

Present law levies a 2% transportation and communications tax on motor carriers engaging in the business of transporting waste for hire in the state.

Present law [R.S. 45 162(20)(c)] defines "hazardous waste" as waste defined as hazardous by the Louisiana Environmental Quality Act, R.S. 30:2001 et seq., and the hazardous waste regulations adopted pursuant thereto (Environmental Regulator Code 33:V.101 et seq.), disposed of at facilities not owned or operated by the transporter.

Proposed law exempts motor carriers of non-hazardous waste from the tax (by limiting the tax to motor carriers of "hazardous waste").

Effective July 1, 2009.

(Amends R.S. 47:1003(5) (intro para) and R.S. 47:1003(11)(b))