

New law provides for a state sales and use tax exemption for the sale of polyroll tubing sold or used for commercial farm irrigation.

Existing law provides for the permanent suspension of state sales and use tax exemptions as to 1% of the state sales and use taxes levied on the sale at retail, the use, the consumption, and the distribution of each item of tangible personal property effective July 1, 2002.

New law gives effect to the state sales and use tax exemption as to 1% of the state sales and use taxes levied on the sale of polyroll tubing sold or used for commercial farm irrigation.

Effective upon signature of governor (July 8, 2009).

(Adds R.S. 47:305.62 and 321(H)(3))