
DIGEST

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HB 72 Original

2016 First Extraordinary Session

Shadoin

Abstract: Increases the state sales tax on telecommunications services for intrastate services from 3% to 5%, and for interstate and international services from 2% to 5%.

Present law imposes a state sales tax on telecommunication services, in accordance with sourcing rules and definitions established under present law. The rate imposed on intrastate services is 3%, and the rate for interstate and international services is 2% through March 30, 2016, and decreases to 1% beginning April 1, 2016.

Proposed law changes present law by increasing the rate for all telecommunications services. The rate for intrastate services is increased from 3% to 5%, and the rate for interstate and international services is increased from 2% to 5%.

Effective April 1, 2016.

(Amends R.S. 47:301.1(A)(intro.para.), 302(C)(2) and 331(C))