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

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DIGEST

SB 5 Engrossed

2016 Second Extraordinary Session

Chabert

Present law suspends the sales tax exemption for purchases of butane, propane, or other liquified petroleum gases for private, residential consumption from April 1, 2016, to June 30, 2018, for purposes of the two percent sales tax imposed by R.S. 47:302.

Proposed law restores the sales tax exemption for purchases of butane, propane, or other liquified petroleum gases for private, residential consumption beginning July 1, 2016.

Present law imposes a one percent state sales tax on sales of tangible personal property and on sales of taxable services from April 1, 2016, to June 30, 2018.

Present law provides for limited exemptions from the temporary state sales tax. Sales of butane, propane, or other liquified petroleum gases for private, residential consumption are subject to the one percent temporary sales tax under present law.

Proposed law adds the exemption for sales of butane, propane, or other liquified petroleum gases for private, residential consumption to the exemptions that apply to the temporary one percent sales tax.

Effective July 1, 2016.

(Amends R.S. 47:302(X)(intro para), and R.S. 47:321.1(F)(intro para); adds R.S. 47:302(AA) and 321.1(I))