RÉSUMÉ DIGEST

ACT 318 (SB 30) 2017 Regular Session

Morrell

<u>Prior law</u> provided for the La. Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers. <u>New law</u> retains <u>prior law</u>.

Prior law is effective through July 1, 2017.

<u>New law</u> extends the program through July 1, 2023.

Effective upon signature of the governor (June 22, 2017).

(Amends Sec. 3 of Act 535 of 1988 RS; adds R.S. 51:1301(D))