

RÉSUMÉ DIGEST

ACT 81 (SB 45)

2021 Regular Session

Harris

Prior law (R.S. 47:6036) provided for Ports of Louisiana tax credits, including an investor tax credit and an import-export cargo tax credit, to encourage private investment in and the use of state port facilities in Louisiana.

Prior law provided for the sunset of the investor tax credit and the import-export cargo tax credit on July 1, 2021.

New law extends the sunset of the investor tax credit and the import-export cargo tax credit from July 1, 2021, to July 1, 2025.

Effective upon signature of the governor (June 4, 2021).

(Amends R.S. 47:6036(G))