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## DIGEST

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HB 405 Reengrossed

2024 Regular Session

Emerson

**Abstract:** Re-creates the Department of Revenue.

Present law known commonly as the sunset law provides that the Dept. of Revenue and all the statutory entities made a part of that department by law shall begin to terminate their operations on July 1, 2024, and that all legislative authority for such entities shall cease as of July 1, 2025, unless the legislature enacts a bill authorizing the re-creation of the department and its statutory entities prior thereto.

Proposed law provides for the general re-creation of the Dept. of Revenue and its statutory entities, effective June 30, 2024, in accordance with the sunset law. Proposed law supersedes the provisions of the sunset law which set out the procedure for review and re-creation and which require a separate bill to re-create each statutory entity with the department along with additional provisions. Proposed law makes July 1, 2029, the new termination date and provides that termination will begin July 1, 2028, unless the department is re-created again.

Effective June 30, 2024.

(Adds R.S. 49:191(2)(b); Repeals R.S. 49:191(12)(e))