SLS 24RS-1351 **ORIGINAL** 

2024 Regular Session

SENATE BILL NO. 451

BY SENATOR BOUIE

1

TAX/TAXATION. Extends the sunset of the LouisianaTax Free Shopping Program. (gov sig)

AN ACT

2	To amend and reenact R.S. 51:1301(D), relative to the Louisiana Tax Free Shopping
3	Program; to extend the sunset of the program; to provide for an effective date; and
4	to provide for related matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 51:1301(D) is hereby amended and reenacted to read as follows:
7	§1301. Purpose; termination
8	* * *
9	D. Notwithstanding any provision of law to the contrary, the provisions of
10	this Chapter shall be effective through July 1, <del>2024</del> <u>2028</u> .
11	Section 2. This Act shall become effective upon signature by the governor or, if not
12	signed by the governor, upon expiration of the time for bills to become law without signature
13	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
14	vetoed by the governor and subsequently approved by the legislature, this Act shall become
15	effective on the day following such approval.

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

## DIGEST

SB 451 Original

2024 Regular Session

Bouie

<u>Present law</u> provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Proposed law retains present law.

Present law provides that the program sunsets after July 1, 2024.

Proposed law extends the sunset of the program through July 1, 2028.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 51:1301(D))