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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Angela Lockett De Jean.

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DIGEST

Present law provides for a sales tax exemption for natural gas. That exemption has been "suspended" for 3.8 of the 4 cents of state sales tax as follows:

From 2.8 of the 4 cents of state sales tax from July 1, 2004 through June 30, 2009 {R.S. 47:302(R) and 331(P)}.

From 1 of the 4 cents of state sales tax for all periods after July 1, 2004 {R.S. 47:321(H)}.

Proposed law grants an exclusion from all state sales and use tax for the sale, purchase, or use of natural gas purchased by Louisiana pulp and paper mills.

Effective January 1, 2006.

(Adds R.S. 47:301(10)(dd) and (18)(o))