
DIGEST

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Hebert

HB No. 159

Abstract: Authorizes sales tax refunds for certain automobiles destroyed by a natural disaster.

Present law authorizes sales tax refunds for property destroyed by a natural disaster for which no reimbursement was received by insurance or otherwise.

Proposed law includes automobiles as destroyed property entitled to sales tax refund.

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

(Amends R.S. 47:315.1(A))