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

DIGEST

SCR 5 Original 2015 Regular Session Adley

Suspends from July 1, 2015, through June 30, 2016, all the exclusions and exemptions against all the statewide sales taxes except for the following:

(1) Any exclusion or exemption which would cause such taxes to be levied upon a sale which is not a retail sale of, not a use, consumption, distribution, or storage for use or consumption of, or not the lease or rental of, an item or article of tangible personal property.

(2) Those exclusions or exemptions which are required by federal law or the Constitution of the United States.

(3) Those exclusions or exemptions which are required pursuant to an agreement by the State of Louisiana for the operation of a public facility.