HLS 15RS-1086 ORIGINAL

2015 Regular Session

HOUSE BILL NO. 551

BY REPRESENTATIVE JAY MORRIS

TAX/SALES & USE: Suspends all state sales and use tax exemptions for a certain period of time

1	AN ACT
2	To enact R.S. 47:302(V), 321(L), and 331(S), relative to the state sales and use tax; to
3	provide relative to the effectiveness and applicability of exemptions to the tax; to
4	suspend all exemptions on state sales and use tax for a certain period; to provide for
5	an effective date; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:302(V), 321(L), and 331(S) are hereby enacted to read as follows:
8	§302. Imposition of tax
9	* * *
10	V. Notwithstanding any other provision of law to the contrary, for the period
11	of July 1, 2015, through June 30, 2017, the exemptions to the tax levied by this
12	Section shall be inapplicable, inoperable, and of no effect.
13	* * *
14	§321. Imposition of tax
15	* * *
16	L. Notwithstanding any other provision of law to the contrary, for the period
17	of July 1, 2015, through June 30, 2017, the exemptions to the tax levied by this
18	Section shall be inapplicable, inoperable, and of no effect.
19	* * *
20	§331. Imposition of tax
21	* * *

Page 1 of 2

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	S. Notwithstanding any other provision of law to the contrary, for the period
2	of July 1, 2015, through June 30, 2017, the exemptions to the tax levied by this
3	Section shall be inapplicable, inoperable, and of no effect.
4	Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor
5	and subsequently approved by the legislature, this Act shall become effective on July 1,
6	2015, or on the day following such approval by the legislature, whichever is later.
7	DIGEST
8	The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute
9 10	part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]
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101112	part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)] HB 551 Original 2015 Regular Session Jay Morris Abstract: Suspends all exemptions from the state sales and use tax for the period July 1,
10 11 12 13 14 15	part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)] HB 551 Original 2015 Regular Session Jay Morris Abstract: Suspends all exemptions from the state sales and use tax for the period July 1, 2015, through June 30, 2017. Present law imposes a 2%, 1% and 0.97% sales and use tax on tangible personal property sold at retail in this state, used, consumed, distributed, or stored for use or consumption in
10 11 12 13 14 15 16	part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)] HB 551 Original 2015 Regular Session Jay Morris Abstract: Suspends all exemptions from the state sales and use tax for the period July 1, 2015, through June 30, 2017. Present law imposes a 2%, 1% and 0.97% sales and use tax on tangible personal property sold at retail in this state, used, consumed, distributed, or stored for use or consumption in this state, leased or rented in this state, or sales of services in this state.
110 111 112 113 114 115 116 117	part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)] HB 551 Original 2015 Regular Session Jay Morris Abstract: Suspends all exemptions from the state sales and use tax for the period July 1, 2015, through June 30, 2017. Present law imposes a 2%, 1% and 0.97% sales and use tax on tangible personal property sold at retail in this state, used, consumed, distributed, or stored for use or consumption in this state, leased or rented in this state, or sales of services in this state. Present law provides certain exemptions to the sales and use tax imposed by present law. Proposed law suspends all exemptions provided by present law between July 1, 2015 and