

2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 13

BY REPRESENTATIVE BARROW

TAX/SALES & USE: Suspends exemptions to the state sales and use tax

1 A CONCURRENT RESOLUTION

2 To suspend until sixty days after final adjournment of the 2016 Regular Session of the
3 Legislature of Louisiana the exemptions for the tax levied pursuant to R.S. 47:331.

4 WHEREAS, whenever the condition of the state fisc permits, the Legislature of
5 Louisiana has attempted to afford tax relief to its citizenry in the form of various exemptions
6 from the sales and use tax; and

7 WHEREAS, the financial condition of the state is such that monies lost due to these
8 exemptions are critically needed to avoid cessation of vital services to the citizens of the
9 state.

10 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends
11 all of the exemptions from the tax levied pursuant to R.S. 47:331.

12 BE IT FURTHER RESOLVED that this suspension shall become effective upon
13 adoption of this Resolution and shall extend through the sixtieth day after final adjournment
14 of the 2016 Regular Session of the Legislature of Louisiana.

DIGEST

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 part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 13 Original

2015 Regular Session

Barrow

Suspends all sales and use tax exemptions for the 0.97% levy of state sales and use tax.

(Suspends all exemptions for R.S. 47:331)