
DIGEST

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HB 642 Original

2017 Regular Session

McFarland

Abstract: Modifies provisions relative to imposition of the state sales and use tax.

Present law levies a one cent state sales and use tax on the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental in this state of each item or article of tangible personal property and a one cent state sales and use tax on the performance of certain services.

Proposed law modifies present law.

Effective July 1, 2017.

(Amends R.S. 47:321.1(A)(intro. para.), (B)(intro. para.) and (1), (C), and (D))