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DIGEST

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HB 605 Original

2019 Regular Session

Ivey

**Abstract:** Excludes marijuana for therapeutic use from state and local sales and use tax.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%

R.S. 47:321 - 1%

R.S. 47:321.1 - .45%

R.S. 47:331 - .97%

R.S. 47:51:1286 - .03%

Proposed law excludes sales of marijuana for therapeutic use from the sales and use tax base.

Present law excludes and exempts a wide variety of tangible personal property from the sales and use tax; however, present law suspends numerous exclusions and exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025.

Proposed law changes present law by adding the sales of marijuana for therapeutic use to the list of exclusions and exemptions that are effective through June 30, 2025.

Effective July 1, 2019.

(Adds R.S. 47:301(10)(ii), 302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111))