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

DIGEST

SB 135 Original | 2021 Regular Session | Connick

Present law provides for the levy of one percent state sales and use tax for all sales and purchases at retail of articles of tangible personal property in the state.

Proposed law suspends the one percent state sales tax on the sale or purchase at retail in Plaquemines Parish of articles of tangible personal property as long as tolls are charged on the Judge Perez Bridge.

Proposed law provides that the exemption period begins at the start of the first calendar quarter after the collection of tolls commences on the Judge Perez Bridge and requires the Dept. of Transportation and Development to notify the Dept. of Revenue and the Louisiana State Law Institute no later than ten days after the commencement of the collection of the tolls.

Proposed law requires the Dept. of Transportation and Development to notify the Dept. of Revenue and the Louisiana State Law Institute no later than ten days after the cessation of tolls on the Judge Perez Bridge.

Proposed law provides that the exemption expires at the beginning of the first calendar quarter after the Dept. of Transportation and Development notifies the Department of Revenue of cessation of tolls on the Judge Perez Bridge.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:321(A)(intro para); adds R.S. 47:321(R))