

2022 Regular Session

SENATE BILL NO. 375

BY SENATOR PEACOCK

FUNDS/FUNDING. Phases in the dedication of the temporary state sales tax levy to the Construction Subfund of the Transportation Trust Fund. (8/1/22)

1 AN ACT

2 To amend and reenact R.S. 47:321.1(G), relative to state sales and use tax; to phase-in a
3 dedication of the temporary state sales and use tax levy to the Construction Subfund
4 of the Transportation Trust Fund; to provide for the use of the dedicated funds; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:321.1(G) is hereby amended and reenacted to read as follows:

8 §321.1. Imposition of tax

9 * * *

10 G. The (1) Except as otherwise provided in Paragraph (2) of this
11 Subsection, the avails of the tax collected under this Section shall be deposited
12 immediately into the state treasury, and, after compliance with the requirements of
13 Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall
14 pay the remainder of the monies into the state general fund.

15 (2) Beginning July 1, 2022, the avails of the tax collected pursuant to this
16 Section shall be deposited immediately into the state treasury, and, after
17 compliance with the requirements of Article VII, Section 9(B) of the

