RÉSUMÉ DIGEST

ACT 255 (SB 118) 2023 Regular Session

<u>Existing law</u> provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Harris

New law retains existing law.

Prior law provided that the program sunsets after July 1, 2023.

New law extends the sunset of the program through July 1, 2024.

Effective June 12, 2023.

(Amends R.S. 51:1301(D))