

Regular Session, 2012

HOUSE BILL NO. 1096

BY REPRESENTATIVE BILLIOT

TAX/SALES & USE: Re-creates the Louisiana Tax Free Shopping Program

1 AN ACT

2 To amend and reenact Section 3 of Act No. 535 of the 1988 Regular Session of the
3 Legislature, as amended by Section 2 of Act No. 285 of the 1992 Regular Session
4 of the Legislature, Section 3 of Act No. 1291 of the 1997 Regular Session of the
5 Legislature, Section 1 of Act No. 50 of the 1998 Regular Session of the Legislature,
6 Section 1 of Act No. 7 of the 2001 First Extraordinary Session of the Legislature,
7 Section 1 of Act No. 14 of the 2004 First Extraordinary Session of the Legislature,
8 Section 1 of Act No. 76 of the 2006 Regular Session of the Legislature, and Section
9 1 of Act No. 232 of the 2008 Regular Session of the Legislature, relative to the
10 Louisiana Tax Free Shopping Program; to change the termination date of the
11 program; and to provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. Section 3 of Act No. 535 of the 1988 Regular Session of the Legislature,
14 as amended by Section 2 of Act No. 285 of the 1992 Regular Session of the Legislature,
15 Section 3 of Act No. 1291 of the 1997 Regular Session of the Legislature, Section 1 of Act
16 No. 50 of the 1998 Regular Session of the Legislature, Section 1 of Act No. 7 of the 2001
17 First Extraordinary Session of the Legislature, Section 1 of Act No. 14 of the 2004 First
18 Extraordinary Session of the Legislature, Section 1 of Act No. 76 of the 2006 Regular
19 Session of the Legislature, and Section 1 of Act No. 232 of the 2008 Regular Session of the
20 Legislature are hereby amended and reenacted to read as follows:

1 Section 3. This Act shall become effective upon signature by the governor
2 or, if not signed by the governor, upon expiration of the time for bills to become law
3 without signature by the governor, as provided in Article III, Section 18 of the
4 Constitution of Louisiana and shall be effective through July 1, ~~2013~~ 2017.

5 Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor
6 and subsequently approved by the legislature, this Act shall become effective on July 1,
7 2012, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Billiot

HB No. 1096

Abstract: Extends the La. Tax Free Shopping Program from July 1, 2013, to July 1, 2017.

Present law provides that the La. Tax Free Shopping Program, a sales tax refund program for foreign visitors to the state is effective July 1, 2013.

Proposed law retains present law but changes the termination date from July 1, 2013, to July 1, 2017.

Effective July 1, 2012.