
DIGEST

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Mack

HB No. 24

Abstract: Exempts from state fuel taxes fuel sold to or consumed by school buses owned and operated by a parish or municipal school board.

Present law imposes a state tax on the sale, use, or consumption of gasoline and other fuels.

Proposed law exempts from the taxes imposed by present law fuel which is sold to or consumed by a parish or municipal school board for use in a school bus owned and operated by the board.

(Adds R.S. 47:715.2)