

Regular Session, 2013

SENATE BILL NO. 186

BY SENATOR GALLOT

TAX/SALES. Authorizes Grant Parish Economic and Industrial Development District to exempt certain items from the levy of a sales tax. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 33:130.166(B)(2), relative to the Grant Parish Economic and
3 Industrial Development District; to provide for funding of the district; to provide for
4 exemptions; and to provide for related matters.

5 Notice of intention to introduce this Act has been published.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:130.166(B)(2) is hereby amended and reenacted to read as
8 follows:

9 §130.166. Funding of the district

10 * * *

11 B. * * *

12 (2) The tax shall be levied upon the use, lease, rental, consumption,
13 distribution, storage, or sale at retail of tangible personal property, and upon the sales
14 of services within the district, all as presently defined in Chapter 2 of Subtitle II of
15 Title 47 of the Louisiana Revised Statutes of 1950, **except that food and**
16 **prescription drugs are hereby specifically exempted from the tax authorized by**
17 **this Section in accordance with the requirements of R.S. 47:305.**

1 * * *

2 Section 2. This Act shall become effective upon signature by the governor or, if not
3 signed by the governor, upon expiration of the time for bills to become law without signature
4 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
5 vetoed by the governor and subsequently approved by the legislature, this Act shall become
6 effective on the day following such approval.

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

DIGEST

Present law provides for the board to levy and collect a sales and use tax within the boundaries of the district, upon the use, lease, rental, consumption, distribution, storage, or sale at retail of tangible personal property, and upon the sales of services within the district, not to exceed one percent.

Proposed law retains present law and adds an exemption for food and prescription drugs.

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

(Amends R.S. 33:130.166(B)(2))