The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Laura Gail Sullivan.

DIGEST

SB 228 Original 2016 Regular Session Long

Present law provides for the Louisiana Tax Free Shopping Program, authorizing a sales tax refund program for certain purchases by international travelers.

Proposed law retains present law.

Present law is effective through July 1, 2017.

Proposed law extends the program through July 1, 2021.

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