

2021 Regular Session

HOUSE BILL NO. 165

BY REPRESENTATIVE CORMIER

TAX/SALES-USE, STATE: Provides that the one percent state sales and use tax does not apply in Plaquemines Parish during a certain period of time

1 AN ACT

2 To amend and reenact R.S. 47:321(A)(introductory paragraph) and to enact R.S. 47:321(R),  
3 relative to state sales and use tax; to provide that the one percent state sales and use  
4 tax levied on certain transactions in Plaquemines Parish does not apply during a  
5 certain period of time; to provide for notification requirements; to provide for  
6 applicability; to provide for an effective date; and to provide for related matters.

7 Notice of intention to introduce this Act has been published  
8 as provided by Article III, Section 13 of the Constitution of  
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:321(A)(introductory paragraph) is hereby amended and reenacted  
12 and R.S. 47:321(R) is hereby enacted to read as follows:

13 §321. Imposition of tax

14 A. ~~In~~ Except as provided in Subsection R of this Section, in addition to the  
15 tax levied by R.S. 47:302(A) and 331(A) and collected under the provisions of  
16 Chapter 2 of Subtitle II of this Title, there is hereby levied an additional tax upon the  
17 sale at retail, the use, the consumption, the distribution, and the storage for use or  
18 consumption in this state of each item or article of tangible personal property, as  
19 defined in Chapter 2 of Subtitle II of this Title. The levy of said tax shall be as  
20 follows:

21 \* \* \*

1           R.(1)(a) Except as provided for in Paragraph (2) of this Subsection,  
 2           beginning on the first day of the next calendar quarter after the commencement of  
 3           toll collection on the Judge Perez Bridge, the tax levied pursuant to Subsection A of  
 4           this Section shall not apply in Plaquemines Parish.

5           (b) No later than ten days after the commencement of the collection of tolls  
 6           on the Judge Perez Bridge, the Department of Transportation and Development shall  
 7           notify the Department of Revenue and the Louisiana State Law Institute that  
 8           collection has commenced.

9           (2) No later than ten days after the cessation of the collection of tolls on the  
 10          Judge Perez Bridge, the Department of Transportation and Development shall notify  
 11          the Department of Revenue and the Louisiana State Law Institute that tolls are no  
 12          longer being collected. Beginning on the first day of the next calendar quarter after  
 13          notification of cessation as required pursuant to this Paragraph, the tax levied  
 14          pursuant to Subsection A of this Section shall apply in Plaquemines Parish.

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

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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)]

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HB 165 Original

2021 Regular Session

Cormier

**Abstract:** Provides that the 1% state sales and use tax levy does not apply in Plaquemines Parish during the collection of toll payments on the Judge Perez Bridge.

Present law (R.S. 47:321) levies a one percent state sales and use tax on all sales and purchases of tangible personal property.

Proposed law provides that the one percent state sales and use tax levy does not apply in Plaquemines Parish beginning at the first calendar quarter following the commencement of toll collection on the Judge Perez Bridge.

Proposed law requires the Dept. of Transportation and Development to notify the Dept. of Revenue and the La. Law Institute no later than ten days after the cessation of tolls on the Judge Perez Bridge.

Proposed law provides that beginning on the first day of the next calendar quarter after the Dept. of Transportation and Development notifies the Dept. of Revenue of cessation of tolls on the Judge Perez Bridge the one percent sales and use tax levy applies in Plaquemines Parish.

(Amends R.S. 47:321(A)(intro. para.); Adds R.S. 47:321(R))