

2018 Second Extraordinary Session

HOUSE BILL NO. 4

BY REPRESENTATIVE CONNICK

TAX/SALES-USE, STATE: Provides for the imposition of state sales and use tax (Item #22)

1 AN ACT

2 To amend and reenact R.S. 47:321.1(A) through (C) and to repeal R.S. 47:321.1(E), relative
3 to state sales and use tax; to provide for the imposition of sales and use taxes; to
4 provide for the tax rate; to provide for effectiveness; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:321.1(A) through (C) are hereby amended and reenacted to read
8 as follows:

9 §321.1. Imposition of tax

10 A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and
11 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an
12 additional tax upon the sale at retail, the use, the consumption, the distribution, and
13 the storage for use or consumption in this state of each item or article of tangible
14 personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall
15 be as follows:

16 (1) At the rate of one-half of one percent of the sales price of each item or
17 article of tangible personal property when sold at retail in this state, the tax to be
18 computed on gross sales for the purpose of remitting the amount of tax to the state,
19 and to include each and every retail sale.

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)]

HB 4 Original

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Connick

Abstract: Changes the rate of the temporary 1% state sales and use tax by decreasing the rate to 0.5% and by making the levy permanent.

Present law imposes a 1% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2018.

Proposed law changes present law by reducing the rate of the tax from 1% to 0.50%, and removes the sunset of the tax, making imposition of the 0.50% tax permanent.

Effective July 1, 2018.

(Amends R.S. 47:321.1(A)-(C); Repeals R.S. 47:321.1(E))