

2019 Regular Session

HOUSE BILL NO. 584

BY REPRESENTATIVE HORTON

TAX/SALES & USE: Repeal the .45% levy of state sales and use tax for the rate and base for state sales and use taxes

1 AN ACT

2 To repeal R.S. 47:321.1, relative to state sales and use taxes; to repeal a certain state sales
3 and use tax levy; to repeal the rate and base of the tax; to provide for an effective
4 date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:321.1 is hereby repealed in its entirety.

7 Section 2. This Act shall become effective on July 1, 2019.

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 584 Original

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Horton

Abstract: Repeals the .45% levy of the state sales and use tax.

Present law imposes a state sales and use tax on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

- R.S. 47:302 - 2%
- R.S. 47:321 - 1%
- R.S. 47:321.1 - .45%
- R.S. 47:331 - .97%
- R.S. 51:1286 - .03%

Proposed law repeals the .45% state sales and use tax levied on the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption of tangible personal property as provided in present law.

HLS 19RS-969

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Eff. July 1, 2019.

(Repeals R.S. 47:321.1)