

- 1 (8) Petroleum Products Taxes - Gasoline Tax Exemptions and Special Fuels Tax
- 2 Exemptions
- 3 (9) Public Utilities and Carriers Taxes - Inspection and Supervision Fee
- 4 Exemptions and Transportation and Communications Tax Exemptions
- 5 (10) Sales Tax Exemptions
- 6 (11) Tax Incentives and Exemption Contracts
- 7 (12) Telecommunication Tax Exemption
- 8 (13) Tobacco Tax Exemptions; and

9 WHEREAS, categorization by type may provide a document that is easier for
10 taxpayers to navigate.

11 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
12 urge and request the Louisiana Department of Revenue to categorize the tax expenditures
13 in the Tax Exemption Budget using the following categories:

- 14 (1) Ad Valorem/Inventory Tax
- 15 (2) Agriculture/Rural
- 16 (3) Business Pyramiding
- 17 (4) Calculational
- 18 (5) Educational
- 19 (6) Incentive
- 20 (7) Intergovernmental
- 21 (8) Net Operating Loss
- 22 (9) Normal Tax Structure/Federally Imposed
- 23 (10) Retirement, Disability, and Military
- 24 (11) Severance
- 25 (12) Specialized Industry
- 26 (13) Specialized Personal
- 27 (14) Stelly: Constitutional
- 28 (15) Undisclosed Sales Tax
- 29 (16) Vendors Compensation
- 30 (17) Other

1 BE IT FURTHER RESOLVED that a copy of this resolution be transmitted to the
2 secretary of the Department of Revenue.

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)]

HCR 12 Original

2015 Regular Session

Stokes

Urges and requests the Louisiana Department of Revenue to categorize the tax expenditures in the Tax Exemption Budget using the enumerated categories.