

2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 8

BY REPRESENTATIVE MONTOUCET

A CONCURRENT RESOLUTION

To suspend from July 1, 2015 until sixty days after final adjournment of the 2016 Regular Session of the Legislature of Louisiana the exemption for business utilities as to the tax levied pursuant to R.S. 47:331 for sales of steam, water, electric power or energy, and natural gas, including but not limited to the exemption in R.S. 47:305(D)(1)(b), (c), (d), and (g), and any other exemptions provided in those portions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, that provide for exemptions for business utilities from the taxes imposed therein.

WHEREAS, whenever the condition of the state fisc permits, the Legislature of Louisiana has attempted to afford tax relief to its citizenry in the form of various exemptions from the sales and use tax; and

WHEREAS, the financial condition of the state is such that monies lost due to these exemptions are critically needed to avoid cessation of vital services to the citizens of the state.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends all of the exemptions from the tax levied pursuant to R.S. 47:331 for sales of steam, water, electric power or energy, and natural gas, including but not limited to the exemption in R.S. 47:305(D)(1)(b), (c), (d), and (g), and any other exemptions provided in those portions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 that provide for exemptions for business utilities from the taxes imposed therein.

BE IT FURTHER RESOLVED that this suspension shall become effective on July 1, 2015 and shall extend through the sixtieth day after final adjournment of the 2016 Regular Session of the Legislature of Louisiana.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE