

2018 First Extraordinary Session

HOUSE BILL NO. 26

BY REPRESENTATIVE DWIGHT

TAX/SALES-USE, STATE: Provides with respect to the state sales and use tax rate (Item #7)

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 taxes; to provide for the tax rate; to repeal sunset provisions for
4 a tax levy; to provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

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

8 §321.1. Imposition of tax

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

15 (1) At the rate of one quarter of one percent of the sales price of each item
16 or article of tangible personal property when sold at retail in this state, the tax to be
17 computed on gross sales for the purpose of remitting the amount of tax to the state,
18 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 26 Original

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Dwight

Abstract: Makes the temporary state sales and use tax permanent and reduces the rate from 1% to 0.25%

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 0.25%, and removes the sunset of the tax, making imposition of the 0.25% tax permanent.

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