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## DIGEST

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HB 565 Engrossed

2015 Regular Session

Leger

**Abstract:** Suspends certain exemptions from the state sales and use tax beginning July 1, 2015.

Present law imposes a 0.97¢ sales and use tax on tangible personal property sold at retail in this state, used, consumed, distributed, or stored for use or consumption in this state, leased or rented in this state, or sales of services in this state.

Present law provides certain exemptions to the sales and use tax imposed by present law.

Proposed law suspends all exemptions beginning July 1, 2015, provided by present law, except for those provided for in present law for certain sales of motor vehicles to be leased or rented by qualified lessors and those required by contractual obligations.

(Adds R.S. 47:331(S))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Except from the suspension, the exemptions provided for in present law for certain sales of motor vehicles to be leased or rented by qualified lessors and those required by contractual obligations.