

Regular Session, 2008

SENATE BILL NO. 18

BY SENATOR ALARIO

FUNDS/FUNDING. Dedicates one-twentieth of one percent of the state sales and use tax to the La. Wildlife and Fisheries Conservation Fund. (7/1/09)

1 AN ACT

2 To enact R.S. 47:324.1, relative to the disposition of certain sales and use tax collections;  
3 to provide for the dedication of a portion of the avails of certain state sales and use  
4 taxes; to provide for the deposit of such collections into the Louisiana Wildlife and  
5 Fisheries Conservation Fund; to provide for an effective date; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:324.1 is hereby enacted to read as follows:

9 **§324.1. Disposition of certain sales and use tax collections; Louisiana Wildlife**  
10 **and Fisheries Conservation Fund**

11 **The avails of one-twentieth of the one percent sales and use tax imposed**  
12 **under R.S. 47:321 is dedicated to the Louisiana Wildlife and Fisheries**  
13 **Conservation Fund. Of such monies collected by the state, after compliance**  
14 **with the requirements of Article VII, Section 9(B) of the Constitution of**  
15 **Louisiana relative to the Bond Security and Redemption Fund and after a**  
16 **sufficient amount is allocated from that fund to pay all of the obligations**  
17 **secured by the full faith and credit of the state which become due and payable**

1           **within any fiscal year, the state treasurer shall annually deposit in and credit to**  
2           **the Louisiana Wildlife and Fisheries Conservation Fund an amount equal to**  
3           **one-twentieth of the avails of the one percent sales and use tax imposed by R.S.**  
4           **47:321.**

5           Section 2. This Act shall become effective on July 1, 2009; if vetoed by the governor  
6           and subsequently approved by the legislature, this Act shall become effective on July 1,  
7           2009, or on the day following such approval by the legislature, whichever is later.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Jay R. Lueckel.

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#### DIGEST

Alario (SB 18)

Present law levies a one percent tax on the sales and use of tangible personal property in the state.

Present law establishes the La. Wildlife and Fisheries Conservation Fund as a special fund in the state treasury for use solely for the programs and purpose of conservation, protection, preservation, management, and replenishment of the state's natural resources and wildlife.

Proposed law dedicates the avails of one-twentieth of one percent of the state sales and use tax to the La. Wildlife and Fisheries Conservation Fund and directs the state treasurer to annually deposit such amount to the credit of the fund.

Effective July 1, 2009.

(Adds R.S. 47:324.1)