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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

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DIGEST

Crowe

SCR No.

Urges and requests the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and means to meet and to function as a joint committee to study increasing the severance tax base from \$850,000.00 to \$2,850,000.00 for parishes currently capped under the state disbursement structure of oil and gas severance taxes, and to study increasing the percentage of tax collections from one-fifth to one-third of severance tax on oil and gas allocated to the local governing authority of the parish in which severance production occurs.