
DIGEST

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Robideaux

HB No. 653

Abstract: Changes the rate of the state sales and use tax from 4.0% to 6.25% and provides for the taxability of tangible personal property and services.

Present law imposes a 4% state tax upon the sale, use, consumption, storage, or rental of certain tangible personal property and services.

Present law provides for the tangible personal property and services subject to the tax.

Present law provides for numerous exclusions and exemptions from the tax.

Proposed law changes present law with respect to the following:

- (1) Changes the rate from 4% to 6.25%.
- (2) Adds new taxable services.
- (3) Deletes certain exclusions and exemptions contained in proposed law.

Proposed law establishes a requirement for the filing of an Annual Consumer Use Tax Return for the purpose of payment of use tax on property and services bought via a remote seller.

Proposed law contains provisions whereby proposed law is not severable.

Effective if and when House Bill No. _____ and ____ this 2013 Regular Session are enacted and become effective.

(Amends R.S. 4:168 and 227, R.S. 32:707(A), R.S. 47:301, 301.1(A)(intro. para.), (B), (D) and (E), 305, 305.6, 305.7, 305.9, 305.11, 305.16, 305.17, 305.19, 305.20(A), 305.28, 305.41, 305.43(A), (B), and (E), 305.44(A) 305.49, 305.50(F), 305.57(A), 305.59, 305.61, 305.62(B)(1), 305.64(A)(1) and (B), 305.65, 305.68, 305.70, 306(A)(3), and 6001(A); Adds R.S. 47:306(A)(3) and (F), 339, 340; Repeal R.S. 47:305.20(C), 305.26, 305.33, 305.40, 305.42, 305.54, 305.56, 305.58, 305.60, 305.64(C), 305.66, 315.2, 315.3, 315.5, 306.1, and Section 4 of Act No. 386 of the 1990 R.S.)