

2016 Regular Session

HOUSE BILL NO. 1011

BY REPRESENTATIVE JAY MORRIS

TAX/TAX REBATES: Authorizes a state sales and use tax rebate for taxes paid on purchases of certain agricultural manufacturing machinery and equipment

1 AN ACT

2 To enact R.S. 47:315.6, relative to state sales and use tax rebates; to authorize a rebate of  
3 state sales and use tax paid on purchases of certain agricultural manufacturing  
4 machinery and equipment; to provide for certain limitations; to provide for  
5 applicability; to provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:315.6 is hereby enacted to read as follows:

8 §315.6. Sales tax rebate; agricultural manufacturing machinery and equipment

9 Beginning April 1, 2016, through June 30, 2018, there shall be allowed a  
10 rebate of the state sales and use taxes paid on purchases, sales, leases, or rentals of  
11 machinery and equipment used as an integral part of manufacturing for agricultural  
12 purposes as defined in R.S. 47:301(3)(i)(ii)(dd). The amount of the rebate shall be  
13 equal to the amount of the state sales and use taxes paid on the purchase, sale, lease,  
14 or rental of the qualified equipment. No rebate shall be made under the provisions  
15 of this Section unless the taxpayer has been issued a manufacturer's exemption  
16 certificate by the Department of Revenue and has certified that the taxpayer is a  
17 farmer or that the purchase is for an agricultural facility.

18 Section 2. The provisions of this Act shall be applicable to purchases made  
19 beginning on April 1, 2016, through June 30, 2018.

1 Section 3. This Act shall become effective upon signature by the governor or, if not  
 2 signed by the governor, upon expiration of the time for bills to become law without signature  
 3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 5 effective on the day following such approval.

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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)]

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HB 1011 Original

2016 Regular Session

Jay Morris

**Abstract:** Authorizes a rebate for state sales and use tax paid on purchases of certain agricultural manufacturing machinery and equipment.

Present law imposes a state sales and use tax on the sale, use, consumption, and storage of tangible personal property and provides for certain exclusions to the imposition of the state sales and use tax.

Present law suspends certain exclusions in present law beginning April 1, 2016, through June 30, 2018.

Present law, with respect to the 1¢ state sales and use tax levied in R.S. 47:321, suspends the exclusion on purchases, sales, leases, or rentals of manufacturing machinery and equipment as defined in present law beginning April 1, 2016, through June 30, 2018.

Present law, with respect to the 1¢ state sales and use tax levied in R.S. 47:321.1, suspends the exclusion on purchases, sales, leases, or rentals of manufacturing machinery and equipment as defined in present law beginning April 1, 2016, through June 30, 2016.

Present law defines agricultural manufacturing machinery and equipment to mean machinery and equipment used as an integral part of manufacturing for agricultural purposes.

Proposed law authorizes a sales and use tax rebate in the amount of the state sales and use taxes paid on purchases, sales, leases, or rentals of agricultural manufacturing machinery and equipment beginning April 1, 2016, through June 30, 2018. Further requires that the taxpayer claiming the rebate has been issued a manufacturer's exemption certificate by the Dept. of Revenue and has certified that the taxpayer is a farmer that the purchase is for an agricultural facility.

Applicable to purchases made beginning April 1, 2016, through June 30, 2018.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:315.6)