

Regular Session, 2013

HOUSE BILL NO. 163

BY REPRESENTATIVE HAVARD

TAX/SALES-USE-EXEMPT: Requires that certain repairs to tangible personal property be excluded from state sales and use taxes and sales and use taxes in East Feliciana Parish

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(g)(i)(bb), relative to sales and use taxes; to provide  
3 with respect to the exclusion of certain repairs to tangible personal property from  
4 state sales and use taxes and from sales and use taxes in East Feliciana Parish; to  
5 make such exclusion mandatory; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:301(14)(g)(i)(bb) is hereby amended and reenacted to read as  
11 follows:

12 §301. Definitions

13 As used in this Chapter the following words, terms, and phrases have the  
14 meaning ascribed to them in this Section, unless the context clearly indicates a  
15 different meaning:

16 \* \* \*

17 (14) "Sales of services" means and includes the following:

18 \* \* \*

19 (g)(i)

20 \* \* \*

1 (bb) For purposes of the sales and use tax levied by the state and by tax  
 2 authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible  
 3 personal property ~~may~~ shall be excluded from sales of services, as defined in this  
 4 Subparagraph, when the repaired property is delivered to the customer in another  
 5 state either by common carrier or the repair dealer's own vehicle; however, as to  
 6 aircraft, delivery may be by the best available means. This exclusion shall not apply  
 7 to sales and use taxes levied by any other parish, municipality, or school board.  
 8 However, any other parish, municipality, or school board may apply the exclusion  
 9 as defined in this Subparagraph to sales or use taxes levied by any such parish,  
 10 municipality, or school board. Offshore areas shall not be considered another state  
 11 for the purpose of this Subparagraph.

12 \* \* \*

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)]

Havard

HB No. 163

**Abstract:** Changes the exclusion from state sales and use taxes and sales and use taxes in East Feliciana Parish for charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to a customer in another state from a permissive exclusion to a mandatory exclusion.

Present law authorizes charges for the furnishing of repairs to tangible personal property, when the repaired property is delivered to a customer in another state either by common carrier or the repair dealer's own vehicle to be excluded from state sales and use taxes and from sales and use taxes in East Feliciana Parish. Present law prohibits this exclusion from applying to sales and use taxes levied by any other parish, municipality, or school board; however, any other parish, municipality, or school board may apply the exclusion to sales or use taxes levied by them.

Proposed law changes present law exclusion from state sales and use taxes and sales and use taxes in East Feliciana Parish from a permissive exclusion to a mandatory exclusion.

(Amends R.S. 47:301(14)(g)(i)(bb))