

ACT No. 2

2018 First Extraordinary Session

HOUSE BILL NO. 27

BY REPRESENTATIVE SMITH AND SENATOR COLOMB

1 AN ACT

2 To amend and reenact R.S. 47:1061(A)(1), relative to telecommunication taxes; to provide
3 with respect to the rate of the tax levied on certain telecommunications devices and
4 services; to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1061(A)(1) is hereby amended and reenacted to read as follows:

7 §1061. Telecommunication tax for the deaf

8 A.(1) There is hereby levied a tax of ~~four and one-half~~ five cents per month
9 to be assessed per line for each wireline access line and per telephone number for
10 each wireless handset device on each residential and business customer of a local or
11 wireless telecommunication service company operating in Louisiana. The tax shall
12 be collected from each residential and business customer and remitted by each such
13 company on or before thirty days after the close of each calendar quarter to the
14 secretary of the Department of Revenue on forms prescribed by the secretary. The
15 tax provided for in this Paragraph shall not apply to wireless devices used only for
16 data purposes or to prepaid wireless devices.

17 * * *

18 Section 2. This Act shall become effective upon signature by the governor or, if not
19 signed by the governor, upon expiration of the time for bills to become law without signature
20 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____