Regular Session, 2013

HOUSE BILL NO. 86

BY REPRESENTATIVE HAVARD

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

| 1 | AN ACT |
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| 2 | To amend and reenact R.S. 47:301(14)(g)(i)(bb), relative to local sales and use taxes; to |
| 3 | provide with respect to the exclusion of certain repairs to tangible personal property |
| 4 | from local sales and use taxes in East Feliciana Parish; to make such exclusion |
| 5 | 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 | * * * |

Page 1 of 2

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

| 1 | (bb) For purposes of the sales and use tax levied by the state and by tax |
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| 2 | authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible |
| 3 | personal property may 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 be |
| 7 | mandatory in East Feliciana Parish; however, it shall not apply to sales and use taxes |
| 8 | levied by any other parish, municipality, or school board. However, any other |
| 9 | parish, municipality, or school board may apply the exclusion as defined in this |
| 10 | Subparagraph to sales or use taxes levied by any such parish, municipality, or school |
| 11 | board. Offshore areas shall not be considered another state for the purpose of this |
| 12 | Subparagraph. |
| 13 | * * * |

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. 86

Abstract: Changes the exclusion from local 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 <u>from</u> a permissive exclusion to a mandatory exclusion.

<u>Present law</u> 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 local sales and use taxes in East Feliciana Parish. <u>Present law</u> 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.

<u>Proposed law</u> changes the <u>present law</u> exclusion from local sales and use taxes in East Feliciana Parish <u>from</u> a permissive exclusion <u>to</u> a mandatory exclusion.

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