

SENATE BILL NO. 293

BY SENATOR ALLAIN AND REPRESENTATIVE THOMPSON

1 AN ACT

2 To enact R.S. 47:305.77, relative to sales and use tax rebates; to provide for a state sales and
3 use tax rebate for the purchase of certain agricultural fencing materials by
4 commercial farmers; to provide for limitations and conditions; to provide for
5 definitions; to authorize the secretary of the Department of Revenue to promulgate
6 rules; to provide for application deadlines; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.77 is hereby enacted to read as follows:

9 **§305.77. Rebates; sales and use tax for certain agricultural fencing materials**

10 **A.(1) The purchase of certain agricultural fencing materials by**
11 **commercial farmers shall be eligible for a rebate of state sales and use taxes in**
12 **order to provide tax relief for commercial farmers recovering from the 2020**
13 **and 2021 hurricanes. The amount of the rebate shall equal the sales and use tax**
14 **paid by a commercial farmer on agricultural fencing materials.**

15 **(2) For the purposes of this Section, the following words shall have the**
16 **following meanings:**

17 **(a) "Agricultural fencing materials" means materials used for the**
18 **enclosure of lands used for agricultural purposes in the production of food and**

1 fiber. For the purposes of this Section, "agricultural fencing materials" shall
2 only include materials used to replace or repair enclosures located in federally
3 declared disaster areas that were substantially damaged or destroyed by the
4 2020 and 2021 hurricanes.

5 (b) "Commercial farmer" shall have the same meaning as in R.S.
6 47:301(30), but for purposes of this Section, shall be limited to those persons
7 certified as a commercial farmer on or before January 1, 2022.

8 (c) "2020 and 2021 hurricanes" means Hurricane Laura, Hurricane
9 Delta, Hurricane Zeta, and Hurricane Ida.

10 (3) The rebate shall not be allowed for any portion of the purchase of
11 agricultural fencing materials that is paid for with insurance proceeds or state
12 or federal funds, unless the state or federal funds are reported as taxable
13 income or are structured as repayable loans.

14 (4) The rebate may be claimed only after the fencing repairs have been
15 completed and shall be claimed no more than once per calendar year.

16 B. Applications for the rebate of state sales and use taxes pursuant to the
17 provisions of this Section shall be processed by the Department of Revenue. A
18 purchaser shall claim a rebate using the form and in the manner prescribed by
19 the Department of Revenue. The purchaser who claims a rebate shall submit
20 documentation to the secretary of the Department of Revenue evidencing the
21 purchase of agricultural fencing materials and documentation evidencing the
22 fencing was substantially damaged or destroyed in the 2020 and 2021
23 hurricanes. The secretary of the Department of Revenue may promulgate rules
24 in accordance with the Administrative Procedure Act as are necessary to
25 implement the provisions of this Section, including rules to provide for the form
26 and manner for claiming a rebate.

27 C. No rebate shall be issued for purchases made after December 31,
28 2022.

29 D. No rebate shall be issued for applications submitted after December
30 31, 2023.

1 Section 2. 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.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____