

2015 Regular Session

SENATE BILL NO. 70

BY SENATOR WALSWORTH

TAX/SALES. Extends until July 1, 2019, certain sales and use tax exemptions and exclusions. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(z) and (18)(l), relative to sales and use taxes; to  
3 provide relative to the state sales and use tax exclusion for certain alternative  
4 substances used as fuel by manufacturers; to extend the effectiveness of the  
5 exclusion; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(10)(z) and (18)(l) are hereby amended and reenacted to read  
8 as follows:

9 §301. Definitions

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

13 \* \* \*

14 (10) \* \* \*

15 (z) ~~Solely~~ **Notwithstanding any other provision of law to the contrary and**  
16 **solely** for the purposes of sales and use taxes levied by the state or any political  
17 subdivision whose boundaries are coterminous with those of the state, **until July 1,**



