1   AN ACT

2   To amend and reenact R.S. 47:342(3), relative to the occupational license tax; to define

3   contractor for purposes of the occupational license tax in certain parishes; and to

4   provide for related matters.

5   Be it enacted by the Legislature of Louisiana:

6   Section 1. R.S. 47:342(3) is hereby amended and reenacted to read as follows:

7   §342. General definitions

8   For the purposes of this Chapter, unless the context clearly otherwise requires

9   or unless otherwise defined in specific portions of the Chapter, the following words

10   shall have the respective meanings ascribed to each in this Section.

11   *   *   *

12   (3)**(a)** Contractor. "Contractor" is synonymous with the term "Builder" and

13   means a person, firm, partnership, corporation, association, or other organization, or

14   a combination of them, which undertakes to or offers to undertake to, or purports to

15   have the capacity to undertake to, or submits a bid to, or does himself or by or

16   through others, construct, alter, repair, add to, subtract from, improve, move, wreck,

17   or demolish any building, highway, road, railroad, excavation, or other structure,

18   project, development or improvement, or to do any part thereof, including the

19   erection of scaffolding or other structure or works in connection therewith and

20   includes subcontractors and specialty contractors. As such, the word, "contractor"

21   shall include oil field service contractors, ~~which shall consist of~~ **including** those

22   contractors performing general oil well servicing, maintenance, and construction

23   when conducted as a single company unit. "General oil well servicing" shall include

24   welding, pipe coating, pipe inspection, wireline service, automation, workover,

25   logging, analysis, seismograph, installing and servicing equipment, packing,

26   platform work, perforating, and completion.

27   **(b) Notwithstanding any provision of law to the contrary, in any parish**

1   **with a population of between four hundred and fifty thousand and four**

2   **hundred and eighty thousand, according to the latest federal decennial census,**

3   **"contractor" shall be synonymous with the term "builder" and means a person,**

4   **firm, partnership, corporation, association, or other organization, or a**

5   **combination of them, which undertakes to or offers to undertake to, or purports**

6   **to have the capacity to undertake to, or submits a bid to, or does himself or by**

7   **or through others, construct, alter, repair, add to, subtract from, improve,**

8   **move, wreck, or demolish any building, highway, road, railroad, excavation, or**

9   **other structure or movable, project, development or improvement, or to do any**

10   **part thereof, including the erection of scaffolding or other structure or works**

11   **in connection therewith and includes subcontractors and specialty contractors.**

12   **As such, the word, "contractor" shall include oil field-related fabrication and**

13   **oil field service contractors, including those contractors performing**

14   **maintenance, construction, and fabrication of tangible property, movable or**

15   **immovable, and general oil well servicing, maintenance, and construction when**

16   **conducted as a single company unit. "General oil well servicing" and**

17   **"fabrication" shall include welding, pipe coating, pipe inspection, wireline**

18   **service, automation, workover, logging, analysis, seismograph, installing and**

19   **servicing equipment, packing, platform work, perforating, and completion.**

20   *   *   *

21   Section 2. The provisions of R.S. 47:342(3)(b) as enacted by this Act shall cease to

22   be effective on July 1, 2011.

_____
PRESIDENT OF THE SENATE

_____
SPEAKER OF THE HOUSE OF REPRESENTATIVES

_____
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

Coding: Words which are ~~struck through~~ are deletions from existing law;
words in **boldface type and underscored** are additions.