

2015 Regular Session

HOUSE BILL NO. 764

BY REPRESENTATIVE THIBAUT

TAX/SALES-USE-EXEMPT: Suspends a certain portion of state sales and use tax exemptions

1 AN ACT

2 To enact R.S. 47:331(S), relative to the state sales and use tax; to provide relative to the  
3 effectiveness and applicability of certain exemptions to the tax; to provide for an  
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:331(S) is hereby enacted to read as follows:

7 §331. Imposition of tax

8 \* \* \*

9 S. Notwithstanding any other provision of law to the contrary, for the period  
10 of July 1, 2015, through June 30, 2017, the exemptions to the tax levied by this  
11 Section shall be inapplicable, inoperable, and of no effect.

12 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
13 and subsequently approved by the legislature, this Act shall become effective on July 1,  
14 2015, or on the day following such approval by the legislature, whichever is later.

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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)]

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HB 764 Original

2015 Regular Session

Thibaut

**Abstract:** Suspends exemptions from the state sales and use tax for the period July 1, 2015, through June 30, 2017.

Present law imposes a 0.97¢ sales and use tax on tangible personal property sold at retail in this state, used, consumed, distributed, or stored for use or consumption in this state, leased or rented in this state, or sales of services in this state.

Present law provides certain exemptions to the sales and use tax imposed by present law.

Proposed law suspends all exemptions provided by present law between July 1, 2015 and June 30, 2017.

1. R.S. 39:467 and 468 - Purchases in domed stadiums owned by the state and in certain other publicly owned facilities
2. R.S. 47:305(A)(1) - Directs sales of farm products by producer
3. R.S. 47:305(B) - Use tax for farm products consumed by producer
4. R.S. 47:305(D)(1)(f) - Fertilizer and farm products containers sold by farmers
5. R.S. 47:305(D)(1)(j), (k), (l), (m), (s), (t), and (G) and 305.2 - Prescription drugs and other medical and patient aids
6. R.S. 47:305.1 - Ships and ships' supplies
7. R.S. 47:305.3 - Seeds used in planting of crops
8. R.S. 47:305.8 - Pesticides used for agricultural purposes
9. R.S. 47:305.10 - Purchases for first use outside the United States; offshore
10. R.S. 47:305.14 - Sales by nonprofit organizations
11. R.S. 47:305.15 - Sales by blind persons
12. R.S. 47:305.20 - Purchases by commercial fisherman
13. R.S. 47:305.25(A)(1) and (2) - Certain farm equipment
14. R.S. 47:305.37 - Diesel fuel or LPG used for farm purposes
15. R.S. 47:305.38 - Sheltered workshop for persons with intellectual disabilities
16. R.S. 47:305.46 - Purchases made with food stamps and under the W.I.C. program
17. R.S. 47:305.50 - Rail rolling stock
18. R.S. 47:305.51 - Utilities used by steelworker and blast furnaces

19. R.S. 51:1787 - Exemptions under the Enterprise Zone Law

Effective July 1, 2015.

(Adds R.S. 47:331(S))