

2015 Regular Session

HOUSE BILL NO. 84

BY REPRESENTATIVE MILLER

TAX/SALES & USE: Provides relative to the definition of "sales of services" for purposes of sales and use tax

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(e), relative to sales and use tax; to provide relative
3 to the definition of "sales of services" for purposes of the levy of sales and use tax;
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(14)(e) is hereby amended and reenacted to read as follows:

7 §301. Definitions

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

11 * * *

12 (14) "Sales of services" means and includes the following:

13 * * *

14 (e) The furnishing of laundry, cleaning, pressing and dyeing services,
15 including by way of extension and not of limitation, the cleaning and renovation of
16 clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for
17 clothing, furs, and rugs. The service shall be taxable at the location where the
18 laundered, cleaned, pressed, or dyed article is returned to the customer.

19 * * *

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)]

HB 84 Engrossed

2015 Regular Session

Miller

Abstract: Clarifies that for purposes of levying the sales and use tax on laundering, cleaning, pressing, and dyeing services, the service shall be taxable at the location where the item is returned to the customer.

Present law defines the term "sales of services" for purposes of levying sales and use taxes to include the furnishing of laundry, cleaning, pressing, and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs, and rugs.

Proposed law retains present law but clarifies that the service shall be taxable at the location where the item is returned to the customer.

(Amends R.S. 47:301(14)(e))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Further clarify that the services are taxable where the item is returned to the customer.