

2015 Regular Session

HOUSE BILL NO. 449

BY REPRESENTATIVES ROBIDEAUX, PIERRE, AND THIERRY

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

AN ACT

To amend and reenact R.S. 47:287.95(F)(3) and 606(A)(1)(a); relative to corporate income and corporate franchise tax; to provide for determination of taxable income from sales of certain aircraft manufactured in this state; to provide for the determination of taxable capital from sales of certain aircraft manufactured in this state; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:287.95(F)(3) and 606(A)(1)(a) are hereby amended and reenacted to read as follows:

§287.95. Determination of Louisiana apportionment percent

* * *

F.

* * *

(3) For the purpose of this Subsection, sales attributable to this state shall be all sales where the goods, merchandise, or property is received in this state by the purchaser. In the case of delivery of goods by common carrier or by other means of transportation, including transportation by the purchaser, the place at which the goods are ultimately received after all transportation has been completed shall be considered as the place at which the goods are received by the purchaser. However, direct delivery into this state by the taxpayer to a person or firm designated by a purchaser from within or without the state shall constitute delivery to the purchaser in this state. For purposes of sales of aircraft manufactured or assembled in this

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become
2 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____