

Regular Session, 2009

SENATE BILL NO. 329

BY SENATOR MCPHERSON

TAX/TAXATION. Exempts motor carriers of non-hazardous waste from the 2% transportation and communications tax. (7/1/09)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:1003(5) and R.S.
3 47:1003(11)(b), relative to transportation and communication tax; to exempt motor
4 carriers of non-hazardous waste; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. The introductory paragraph of R.S. 47:1003(5) and R.S. 47:1003(11)(b)
7 are hereby amended and reenacted to read as follows:

8 §1003. Definitions

9 As used in this Part, the following words have the meaning ascribed to them
10 in this Section unless the context clearly indicates otherwise:

11 * * *

12 (5) "Motor freight lines" means motor carriers as defined in R.S. 45:~~162(10)~~
13 **162(13)** engaging in the business of transporting **hazardous** waste as defined in R.S.
14 45:~~162(18)~~ **162(20)(c)** for hire in this state, such transportation being accomplished
15 in any automobile, automobile truck, or any other self-propelled vehicle or vehicles
16 used in connection therewith not operated or driven upon fixed rails or tracks. The
17 term "motor freight lines" shall not be construed to include:

1 * * *

2 (11) * * *

3 (b) "Gross receipts" of a motor freight line, as defined in Paragraph (5) of this
4 Section, shall include only receipts from billings for the actual transportation or
5 movement of **hazardous** waste as defined in R.S. 45:~~162~~(18) **162(20)(c)** and shall
6 not include any other receipts which are incidental to the transportation or movement
7 of such waste, including receipts from the imposition of a fuel surcharge, even if the
8 receipts are a direct or immediate result of the transportation or movement of waste.

9 Section 2. This Act shall become effective on July 1, 2009; if vetoed by the governor
10 and subsequently approved by the legislature, this Act shall become effective on July 1,
11 2009, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law levies a 2% transportation and communications tax on motor carriers engaging
in the business of transporting waste for hire in the state.

Present law [R.S. 45 162(20)(c)] defines "hazardous waste" as waste defined as hazardous
by the Louisiana Environmental Quality Act, R.S. 30:2001 et seq., and the hazardous waste
regulations adopted pursuant thereto (Environmental Regulator Code 33:V.101 et seq.),
disposed of at facilities not owned or operated by the transporter.

Proposed law exempts motor carriers of non-hazardous waste from the tax (by limiting the
tax to motor carriers of "hazardous waste").

Effective July 1, 2009.

(Amends R.S. 47:1003(5) (intro para) and R.S. 47:1003(11)(b))