
DIGEST

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Greene

HB No. 819

Abstract: Excludes the repair of certain manufacturing machinery and equipment from the sales and use tax on repair services.

Present law provides for definitions of "tangible personal property" for purposes of sales and use tax.

Proposed law retains present law and adds exclusion from the sales and use tax on repair services for manufacturing machinery and equipment which is made a component part of a building.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:301(14)(g)(iv))