

SENATE BILL NO. 239

BY SENATORS DUPRE AND MORRISH AND REPRESENTATIVES DOVE, HONEY,
RICHARD AND ST. GERMAIN

1 AN ACT

2 To amend and reenact R.S. 47:305.20(A), the introductory paragraph of (C), (1) and (2) and
3 R.S. 56:303(E)(1) and 304(A), relative to tax exemptions; to provide for certain
4 exclusions and exemptions from state sales, use, lease, and services taxes; to provide
5 for a rebate of such taxes; to include possession of a vessel license by a commercial
6 fisherman as qualifying for such tax exemptions; to provide for issuance of a vessel
7 license to certain commercial fishermen; to provide for certification of certain
8 commercial fishermen licenses; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:305.20(A), the introductory paragraph of (C), (1) and (2) and R.S.
11 56:303(E)(1) and 304(A) are hereby amended and reenacted to read as follows:

12 §305.20. Exclusions and exemptions; Louisiana commercial fishermen

13 A. A Louisiana resident, domiciled in Louisiana, who possesses such valid
14 Louisiana commercial fishing license(s) as may be necessary for commercial fishing
15 ventures, **including but not limited to a vessel license issued pursuant to R.S.**
16 **56:304**, and who is an owner-~~operator~~ of a vessel operated primarily for the conduct
17 of commercial fishing as a trade or business and which the Louisiana Department of
18 Wildlife and Fisheries determines will be predominantly and principally used for
19 commercial fishing ventures and whose catch is for human consumption shall be
20 exempt from state sales, use, lease, and services taxes as set forth in Subsection C
21 of this Section. Possession of a commercial **fishing** license issued by the Department
22 of Wildlife and Fisheries shall not be used as the sole determination that a vessel will
23 be used predominantly and principally for commercial fishing ventures. This
24 exemption shall also apply to facilities which process the catch from owner-~~operators~~
25 of commercial fishing vessels for which this exemption is granted when such vessels
26 are owned by, or leased or contracted exclusively to, the seafood processing facility.

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C. An owner-operator who has obtained a certificate of exemption shall, with respect to the vessel identified in the certificate for the harvesting or production of fish and other aquatic life, including shrimp, oysters, and clams, and certain seafood processing facilities described in Subsection A, be exempt from the taxes described in Subsection A, as follows:

(1) Taxes applied to the materials and supplies necessary for repairs to the vessel or facility if they are purchased by the owner-operator and later become a component part of the vessel or facility.

(2) Taxes applied to materials and supplies purchased by the owner-operator of the vessel or facility where such materials and supplies are loaded upon the vessel or delivered to the facility for use or consumption in the maintenance and operation thereof for commercial fishing and processing ventures. For purposes of this Paragraph, it shall make no difference whether the vessel is engaged in interstate, foreign, or intrastate commerce.

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Section 2. R.S. 56:303(E)(1) and 304(A) are hereby amended and reenacted to read as follows:

§303. Commercial fisherman's license; fees; place of purchase; information

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E.(1) Beginning with commercial fishermen's licenses issued ~~for the calendar year starting on January 1, 2004~~ **on and after July 1, 2009**, the department or the special certificate agent shall endorse a commercial fisherman's license as "certified" upon presentation to the department or the special certificate agent of ~~a certificate of exemption issued pursuant to the provisions of R.S. 47:305.20(B)~~ or a notarized statement from the tax preparer certifying that based upon his most recent federal income tax return the individual earns at least fifty percent of his income from commercial fishing activities. The department shall maintain a list of those commercial fishermen who possess a commercial fisherman's license having a "certified" endorsement.

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§304. Vessel license; fees; place of purchase

A. A vessel ~~must~~ **shall** be licensed whenever engaged in commercial fishing in or whenever possessing fish for sale in the saltwater areas of the state defined in R.S. 56:322. **A vessel may be licensed whenever engaged in commercial fishing in or whenever possessing fish for sale in the freshwater areas of the state defined in R.S. 56:322.**

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Section 3. This Act shall become effective on July 1, 2009.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____