

SENATE BILL NO. 33

BY SENATOR CHAISSON

1 AN ACT

2 To amend and reenact R.S. 47:305.51, and to enact R.S. 47:301(10)(ff), relative to the sales
3 tax exemption for purchases of utilities used by certain steelworks and blast
4 furnaces; to change the business classification required for eligibility for the
5 exemption from Standard Industrial Classification (SIC) Sector 3312 to North
6 American Industry Classification System (NAICS) Sector 331111, as it existed in
7 2002; to provide relative to terms and definitions; to provide for a state and local
8 sales and use tax exemption for certain purchases of items of tangible personal
9 property by the Military Department; to provide for an effective date; and to provide
10 for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 47:305.51 is hereby amended and reenacted and R.S. 47:301(10)(ff)
13 is hereby enacted to read as follows:

14 §301. Definitions

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

18 * * *

19 (10)

20 * * *

21 **(ff) For purposes of sales taxes imposed by the state or any political**
22 **subdivision of the state, the term "retail sale" or "sale at retail" shall not**
23 **include sales of tangible personal property by the Military Department, state of**

