

Existing law, for purposes of the state and local sales tax on tangible personal property, exempts from the definition of tangible personal property a portion of the retail sales price of a new manufactured home.

New law retains existing law and changes the exemption from "manufactured home" to "factory built home".

New law defines "factory built home" to mean a residential structure built in a factory in one or more sections which has a chassis or integrated wheel delivery system, which are built in accordance with federal or La. construction codes, or are a manufactured home, modular home, mobile home, or residential mobile home with or without a permanent foundation, which includes plumbing, heating, and electrical systems.

Existing law provides that the definition of "manufactured home" shall not include a self-propelled vehicle.

New law retains existing law relative to self-propelled vehicles and also excludes "travel trailers" from the list of those structures considered to be factory built homes.

New law deletes obsolete provisions of prior law.

The foregoing provisions of new law are effective July 1, 2009.

New law provides that beginning Jan. 1, 2010, and thereafter, the provisions of new law apply for purposes of sales and use taxes notwithstanding the provisions of R.S. 9:1149.1, et seq. regarding the immobilization of a manufactured home. New law requires that the avails of the sales and use tax collected on transactions involving factory built homes be paid to the Dept. of Public Safety and Corrections. These provisions of new law are effective Jan. 1, 2010.

Provisions of the Act are not severable.

Provisions of the Act are retroactive, however correctly computed taxes not paid under protest with suit filed for their recovery as required by law shall not be refunded.

(Amends R.S. 47:301(16)(g))