

SENATE BILL NO. 33

BY SENATOR CHAISSON

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§301. Definitions

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

* * *

(10)

* * *

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

1 Louisiana, which occur on an installation or other property owned or operated
2 by the Military Department.

3 * * *

4 §305.51. Exemption; utilities used by steelworks and blast furnaces

5 A. The sales and use tax imposed by the state of Louisiana or any of its
6 political subdivisions shall not apply to sales or purchases of utilities used by
7 steelworks, ~~and blast furnaces,~~ coke ovens, or rolling mills with more than one
8 hundred twenty-five full-time employees, ~~including coke ovens and rolling mills,~~
9 which are classified by the Louisiana Workforce Commission within Sector
10 331111 of the North American Industry Classification System as it existed in
11 2002. ~~Louisiana Department of Labor as SIC 3312 of the Standard Industrial~~
12 ~~Classification Code.~~ However, this exemption shall not apply to utilities used in and
13 around the production of coke in oil refineries and the use of coke in oil refineries
14 and other chemical processes.

15 B. For purposes of this exemption, the term "utilities" shall mean sales
16 of steam, water, electric power or energy, and natural gas.

17 Section 2. 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: _____