

Prior law provided an exemption from certain state sales, use, lease, and services taxes for a Louisiana resident, domiciled in Louisiana, who possesses certain valid Louisiana commercial fishing licenses for commercial fishing ventures and who is an owner-operator of a vessel operated primarily for the conduct of commercial fishing as a trade or business and which the DW&F determines will be predominantly and principally used for commercial fishing ventures and whose catch is for human consumption. Further provided that the exemption will also apply to certain processing facilities which process the catch from certain owner-operators of commercial fishing vessels which are owned by, or leased or contracted exclusively to the processing facility.

New law retains prior law but includes the possession of a vessel license for eligibility for the exemption above but allows the exemption to a taxpayer who is the "owner" of the vessel, rather than requiring him to be the "owner-operator."

Prior law provided that beginning with commercial fishermen's licenses issued for the calendar year starting on January 1, 2004, the DW&F or special certificate agent will endorse a commercial fisherman's license as "certified" upon presentation 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 50% of his income from commercial fishing activities. Further provided that the DW&F will maintain a list of those commercial fishermen who possess a commercial fisherman's license having a "certified" endorsement.

New law deletes the requirement for presenting a certificate of exemption in order to "certify" the commercial fisherman's license.

Prior law provided that a vessel must be licensed whenever engaged in commercial fishing in or whenever possessing fish for sale in the saltwater areas of the state.

New law retains prior law and provides that a vessel may be licensed whenever engaged in commercial fishing in or whenever possessing fish for sale in the freshwater areas of the state.

Further provides that it is unlawful for the owner of a commercial fishing vessel licensed under such prior law to permit any person not holding a valid, original commercial fisherman's license to operate the licensed vessel while the vessel is engaged in commercial fishing or while the vessel is possessing fish for sale in the waters of the state.

Effective July 1, 2009.

(Amends R.S. 47:305.20(A), (C) (intro para), (1) and (2), R.S. 56:303(E)(1) and 304(A))