

Regular Session, 2010

SENATE BILL NO. 707

BY SENATOR ALARIO

TAX/LOCAL. Provides for the definition of contractor for purposes of the occupational license tax. (8/15/10)

1 AN ACT

2 To amend and reenact R.S. 47:342(3), relative to the occupational license tax; to define  
3 contractor for purposes of the occupational license tax; and to provide for related  
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:342(3) is hereby amended and reenacted to read as follows:

7 §342. General definitions

8 For the purposes of this Chapter, unless the context clearly otherwise requires  
9 or unless otherwise defined in specific portions of the Chapter, the following words  
10 shall have the respective meanings ascribed to each in this Section.

11 \* \* \*

12 (3) Contractor. "Contractor" is synonymous with the term "Builder" and  
13 means a person, firm, partnership, corporation, association, or other organization, or  
14 a combination of them, which undertakes to or offers to undertake to, or purports to  
15 have the capacity to undertake to, or submits a bid to, or does himself or by or  
16 through others, construct, alter, repair, add to, subtract from, improve, move, wreck,  
17 or demolish any building, highway, road, railroad, excavation, or other structure or

