
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Martha S. Hess.

DIGEST

Present law authorizes municipalities and parishes to levy and collect an occupational license tax on persons doing business within the territorial jurisdiction of the municipality or parish.

Present law defines "contractor" to be synonymous with the term "builder" and means a person, firm, partnership, corporation, association, or other organization, or a combination of them, which undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith and includes subcontractors and specialty contractors. Present law further provides that the word "contractor" shall include oil field service contractors, which shall consist of those contractors performing general oil well servicing, maintenance, and construction when conducted as a single company unit.

Proposed law retains present law but includes in the definition of "contractor" an entity which constructs, alters, repairs, adds to, subtracts from, improves, moves, wrecks, or demolishes any movable. Proposed law further provides that the word "contractor" shall include fabricators in addition to oil field service contractors, including those contractors performing general oil well servicing, maintenance, and construction when conducted as a single company unit.

Effective August 15, 2010.

(Amends R.S. 47:342(3))