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The original instrument was prepared by Martha Hess. The following digest, which does not constitute a part of the legislative instrument, was prepared by Danielle Doiron.

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## DIGEST

Alario (SB 707)

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, depending on the class of business as defined in present law.

Present law defines the class of business of "contractor" as synonymous with the term "builder" and includes in that definition that the word "contractor" includes 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 specifically includes in the definition of "contractor" in parishes with a population of between 450,000 and 480,000 oil field-related fabrication as well as oil field service contractors, and includes those contractors performing maintenance, construction, and fabrication of tangible property, movable or immovable, and general oil well servicing, maintenance, and construction when conducted as a single company unit.

Effective August 15, 2010.

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

### Summary of Amendments Adopted by Senate

#### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill.

1. Changes the proposed law to apply only in parishes with a population between 450,000 and 480,000.
2. Changes the bill to remove work "on movables" from the definition of "contractor" and expands the definition of the type of oil field contracting and fabricating which is included in "contractor" as set forth above.