

SENATE BILL NO. 707

BY SENATOR ALARIO

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 in certain parishes; and to  
4 provide for related 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)(a) 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,  
18 project, development or improvement, or to do any part thereof, including the  
19 erection of scaffolding or other structure or works in connection therewith and  
20 includes subcontractors and specialty contractors. As such, the word, "contractor"  
21 shall include oil field service contractors, ~~which shall consist of~~ **including** those  
22 contractors performing general oil well servicing, maintenance, and construction  
23 when conducted as a single company unit. "General oil well servicing" shall include  
24 welding, pipe coating, pipe inspection, wireline service, automation, workover,  
25 logging, analysis, seismograph, installing and servicing equipment, packing,  
26 platform work, perforating, and completion.

27 **(b) Notwithstanding any provision of law to the contrary, in any parish**

1        with a population of between four hundred and fifty thousand and four  
2        hundred and eighty thousand, according to the latest federal decennial census,  
3        "contractor" shall be synonymous with the term "builder" and means a person,  
4        firm, partnership, corporation, association, or other organization, or a  
5        combination of them, which undertakes to or offers to undertake to, or purports  
6        to have the capacity to undertake to, or submits a bid to, or does himself or by  
7        or through others, construct, alter, repair, add to, subtract from, improve,  
8        move, wreck, or demolish any building, highway, road, railroad, excavation, or  
9        other structure or movable, project, development or improvement, or to do any  
10       part thereof, including the erection of scaffolding or other structure or works  
11       in connection therewith and includes subcontractors and specialty contractors.  
12       As such, the word, "contractor" shall include oil field-related fabrication and  
13       oil field service contractors, including those contractors performing  
14       maintenance, construction, and fabrication of tangible property, movable or  
15       immovable, and general oil well servicing, maintenance, and construction when  
16       conducted as a single company unit. "General oil well servicing" and  
17       "fabrication" shall include welding, pipe coating, pipe inspection, wireline  
18       service, automation, workover, logging, analysis, seismograph, installing and  
19       servicing equipment, packing, platform work, perforating, and completion.

\* \* \*

21        Section 2. The provisions of R.S. 47:342(3)(b) as enacted by this Act shall cease to  
22        be effective on July 1, 2011.

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_