

2016 First Extraordinary Session

HOUSE BILL NO. 72

BY REPRESENTATIVE SHADOIN

1 AN ACT

2 To amend and reenact R.S. 47:302(C) and 331(C), relative to state sales and use tax; to
3 provide for the tax on telecommunications services; to establish the tax rate; to
4 provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:302(C) and 331(C) are hereby amended and reenacted to read as
7 follows:

8 §302. Imposition of tax

9 * * *

10 C.(1) There is hereby levied a tax upon all sales of services, as herein
11 defined, in this state, at the rate of two percent of the amounts paid or charged for
12 such services.

13 ~~(2) Notwithstanding any provision of law to the contrary, effective on April~~
14 ~~1, 2016, the tax levied by this Section shall not apply to the furnishing of interstate~~
15 ~~telecommunications services or international telecommunications services reflected~~
16 ~~on bills submitted by telecommunications service providers to their customers which~~
17 ~~are dated on and after that date, regardless of when such services are provided.~~

18 ~~(3)~~ (2) The tax levied in this Section shall be collected from the dealer, as
19 defined herein, shall be paid at the time and in the manner hereinafter provided, and
20 shall be in addition to all other taxes, whether levied in the form of excise, license,
21 or privilege taxes, and shall be in addition to taxes levied under the provisions of
22 Chapter 3 of Subtitle II of this Title.

23 * * *

1 §331. Imposition of tax

2 * * *

3 C.~~(†)~~ In addition to the tax levied on sales of services by R.S. 47:302(C) and
4 collected under the provisions of Chapter 2 of Subtitle II of this Title, there is hereby
5 levied a tax upon all sales of services in this state, as defined by Chapter 2 of Subtitle
6 II of this Title, ~~in this state~~, at the rate of ninety-seven one hundredths of one percent
7 of the amounts paid or charged for such services.

8 ~~(2)(i) Except as otherwise provided in Subparagraph (ii) of this Paragraph,~~
9 ~~the~~ The tax levied by this Section shall not apply to the furnishing of interstate
10 telecommunications services or international telecommunications services, as both
11 of those terms are defined in Chapter 2 of Subtitle II of this Title.

12 ~~(ii) Notwithstanding any provision of law to the contrary, effective on April~~
13 ~~1, 2016, the tax levied by this Section shall apply to the furnishing of interstate~~
14 ~~telecommunications services and international telecommunications services, as both~~
15 ~~of those terms are defined in Chapter 2 of Subtitle II of this Title, reflected on bills~~
16 ~~submitted by telecommunications service providers to their customers which are~~
17 ~~dated on and after that date, regardless of when such services are provided.~~

18 * * *

19 Section 2. This Act shall become effective on April 1, 2016.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.