SLS 17RS-174 **ORIGINAL**

2017 Regular Session

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SENATE BILL NO. 93

BY SENATORS MILLS AND ALLAIN AND REPRESENTATIVES BARRAS, HUVAL, TERRY LANDRY AND MIGUEZ

TAX/TAXATION. Excludes from repairs to tangible personal property certain preparation and painting of aircraft for purposes of sales and use tax. (7/1/17)

AN ACT

2	To enact R.S. 47:301(14)(g)(iv) relative to sales and use tax; to clarify the definition of
3	repairs to tangible personal property; to provide for an effective date; and to provide
4	for related matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 47:301(14)(g)(iv) is hereby enacted to read as follows:
7	§301. Definitions
8	As used in this Chapter the following words, terms, and phrases have the
9	meanings ascribed to them in this Section, unless the context clearly indicates a
10	different meaning:
11	* * *
12	(14) "Sales of services" means and includes the following:
13	* * *
14	(g)(i) * * *
15	* * *
16	(iv) For purposes of the sales and use tax levied by the state and its
17	political subdivisions, "repair to tangible personal property" shall not include

the surface preparation and painting of aircraft.

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Section 2. This Act shall become effective on July 1, 2017.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 93 Original

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2017 Regular Session

Mills

<u>Present law</u> includes repairs to tangible personal property as one of the services subject to sales and use tax.

<u>Proposed law</u> provides that surface preparation and painting of aircraft is not a repair for purposes of the imposition of sales and use tax.

Effective July 1, 2017.

(Adds R.S. 47:301(14)(g)(iv))