

2017 Regular Session

HOUSE BILL NO. 376

BY REPRESENTATIVE IVEY

TAX/SALES-USE-EXEMPT: Excludes certain business utilities from state and local sales and use taxes

1 AN ACT

2 To enact R.S. 47:301(16)(r), relative to sales and use tax exclusions; to provide for an
3 exclusion from state and local sales and use taxes for certain utilities; to provide for
4 effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(16)(r) is hereby amended and reenacted 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 (16)

13 * * *

14 (r) For purposes of sales and use taxes imposed by all taxing authorities, the
15 term "tangible personal property" shall not include, when purchased for
16 nonresidential purposes, any of the following:

17 (i) Gasoline.

18 (ii) Steam.

19 (iii) Water.

