AN ACT

To amend and reenact R.S. 47:305.20(A), to enact R.S. 47:337.9(D)(15.1), and to repeal R.S. 47:305.20(G) and 337.10(N), relative to exemptions from sales and use taxes imposed by political subdivisions of the state; to provide relative to the local sales and use tax exemption for purchases by Louisiana commercial fishermen and certain seafood processing facilities; to enact the exemption as a mandatory exemption; to repeal provisions establishing the exemption as an optional exemption; to provide for terms designated as "key words" that are associated with certain local sales and use tax exemptions; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.20(A) is hereby amended and reenacted and R.S. 47:337.9(D)(15.1) is hereby enacted to read as follows:

§305.20. Exclusions and exemptions; Louisiana commercial fishermen

A. A Louisiana resident, domiciled in Louisiana, who possesses such valid Louisiana commercial fishing license(s) as may be necessary for commercial fishing ventures, including but not limited to a vessel license issued pursuant to R.S. 56:304, and who is an owner of a vessel operated primarily for the conduct of commercial fishing as a trade or business and which the Louisiana Department of Wildlife and Fisheries determines will be predominantly and principally used for commercial fishing ventures and whose catch is for human consumption shall be exempt from state the sales, use, lease, and services taxes imposed by any taxing authority. The
exemption shall comport with the provisions of as set forth in Subsection C of this
Section. Possession of a commercial fishing license issued by the Department of
Wildlife and Fisheries shall not be used as the sole determination that a vessel will
be used predominantly and principally for commercial fishing ventures. This
exemption shall also apply to facilities which process the catch from owners of
commercial fishing vessels for which this exemption is granted when such vessels
are owned by, or leased or contracted exclusively to, the seafood processing facility.

* * *

§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
exemptions applicable

* * *

D.

* * *

(15.1) R.S. 47:305.20, "key words": Louisiana commercial fishermen and
certain seafood processing facilities.

* * *

Section 2. R.S. 47:305.20(G) and 337.10(N) are hereby repealed in their entirety.

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.