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

DIGEST

Present law provides an exclusion against state sales tax and sales tax levied by tax authorities in East Feliciana Parish for charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle. However, as to aircraft, the delivery may be by the best available means.

Offshore areas are not considered another state for the purpose of present law.

Present law provides that the exclusion does not apply to sales taxes levied by any "other" parish, municipality or school board, but authorizes any "other" parish, municipality or school board to apply the exclusion to their sales taxes.

Proposed law specifies that the exclusion also applies to political subdivisions whose boundaries are coterminous with those of the state, but not to those whose boundaries are not coterminous, but authorizes them to apply it.

Proposed law specifically includes in the tax exclusion repairs to property (1) delivered to the United States Postal Service for transportation outside the state and (2) delivered outside the state by use of an independent trucker.

Effective July 1, 2013.

(Amends R.S. 47:301(14)(g)(i)(bb) and 337.10(F))