SLS 13RS-374 **ORIGINAL**

Regular Session, 2013

SENATE BILL NO. 110

BY SENATOR MORRISH

TAX EXEMPTIONS. Exempts persons who transport non-hazardous oilfield waste from license tax of 2% on gross receipts of intrastate business. (8/1/13)

AN ACT

To amend and reenact the introductory paragraph of R.S. 47:1003(5) and R.S. 47:1003(11)(b), and to enact R.S. 47:1003(5)(f), relative to the license tax on transportation and communication utilities; to provide for definitions; to exempt persons who transport non-hazardous oilfield waste from payment of a license tax of two per cent on gross receipts of intrastate business; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The introductory paragraph of R.S. 47:1003(5) and R.S. 47:1003(11)(b) are hereby amended and reenacted and R.S. 47:1003(5)(f) is hereby enacted to read as follows:

§1003. Definitions

As used in this Part, the following words have the meaning ascribed to them in this Section unless the context clearly indicates otherwise:

* * *

(5) "Motor freight lines" means motor carriers as defined in R.S. 45:162 ~~(10)~~ engaging in the business of transporting waste as defined in R.S. 45:162~~(18)~~ for hire

in this state, such transportation being accomplished in any automobile, automobile truck, or any other self-propelled vehicle or vehicles used in connection therewith not operated or driven upon fixed rails or tracks. The term "motor freight lines" shall not be construed to include:

* * *

(f) Any person engaged in the business of transporting non-hazardous oilfield waste.

* * *

(11)(a) * * *

(b) "Gross receipts" of a motor freight line, as defined in Paragraph (5) of this Section, shall include only receipts from billings for the actual transportation or movement of waste as defined in R.S. 45:162~~(18)~~ and shall not include any other receipts which are incidental to the transportation or movement of such waste, including receipts from the imposition of a fuel surcharge, even if the receipts are a direct or immediate result of the transportation or movement of waste.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Sharon F. Lyles.

DIGEST

Present law imposes a 2% gross receipts tax levied from intrastate business of public utilities. Further defines "public utility" to include "motor freight lines".

Present law defines "gross receipts" of motor freight lines for actual transportation of waste as defined by law.

Proposed law retains present law and excludes transporters of non-hazardous oilfield waste from the definition of "motor freight lines", thereby exempting transporters of non-hazardous oilfield waste from the 2% gross receipts tax.

Effective August 1, 2013.

(Amends R.S. 47:1003(11)(b); adds R.S. 47:1003(5)(intro para) and (f))