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))