
DIGEST

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CONFERENCE COMMITTEE REPORT DIGEST

House Bill No. 75 by Representative Wesley Bishop

Keyword and oneliner of the instrument as it left the House

TAX/SALES-USE, ST-EXEMPT: Provides for a state sales and use tax exemption for sales of certain property to "St. Bernard Project, Inc."

Report adopts Senate amendments to:

1. Broaden the title to provide for the dedication of revenues.

Report rejects Senate amendments which would have:

1. Dedicated \$1 million per year from the avails of the sales tax on telecommunication services to the Telecommunications for the Deaf Fund as amended into the statute providing for sales tax exclusions and exemptions for ships and ships supplies.

Report amends the bill to:

1. Dedicate \$1 million per year from the avails of the sales tax on telecommunication services to be deposited into the Telecommunications for the Deaf Fund to be used in the same manner as other monies in the fund.

Digest of the bill as proposed by the Conference Committee

Present law provides for a local sales and use tax exemption for the sale of construction materials to "St. Bernard Project, Inc." when such materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state.

Proposed law retains present law but extends the sales and use tax exemption to include state sales and use taxes.

Present law provides for the levy of a state sales and use tax applicable to the sales price of telecommunications services according to source rules provided for in present law. Further provides that the sales price of telecommunications services shall include charges for the

connection, movement, change, or termination of telecommunication services, and for conference bridging services and vertical services if the customer's place of primary use is located in this state.

Proposed law retains present law but requires an annual dedication of \$1 million from the state sales tax on telecommunication services to be deposited into the Telecommunications for the Deaf Fund to be used in the same manner as other monies in the fund.

Effective July 1, 2013.

(Amends R.S. 47:305.71; Adds R.S. 47:301.1(F))