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## DIGEST

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HB 84 Original

2015 Regular Session

Miller

**Abstract:** Clarifies that the term "sales of services" for purposes of levying sales and use tax includes the furnishing of laundry, cleaning, pressing, and dyeing services where such services are delivered to the customer.

Present law defines the term "sales of services" for purposes of levying sales and use taxes to include the furnishing of laundry, cleaning, pressing, and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs, and rugs.

Proposed law retains present law but clarifies that the term "sales of services" includes the furnishing of laundry, cleaning, pressing, and dyeing services where such services are delivered to the customer.

(Amends R.S. 47:301(14)(e))