

ACT No. 90

2015 Regular Session

HOUSE BILL NO. 84

BY REPRESENTATIVE MILLER

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(e), relative to sales and use tax; to provide relative
3 to the definition of "sales of services" for purposes of the levy of sales and use tax;
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(14)(e) is hereby amended and reenacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the
9 meaning ascribed to them in this Section, unless the context clearly indicates a
10 different meaning:

11 * * *

12 (14) "Sales of services" means and includes the following:

13 * * *

14 (e) The furnishing of laundry, cleaning, pressing and dyeing services,
15 including by way of extension and not of limitation, the cleaning and renovation of
16 clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for
17 clothing, furs, and rugs. The service shall be taxable at the location where the
18 laundered, cleaned, pressed, or dyed article is returned to the customer.

19 * * *

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____