

RÉSUMÉ DIGEST

ACT 90 (HB 84)

2015 Regular Session

Miller

Existing 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.

New law clarifies that the service shall be taxable at the location where the item is returned to the customer.

Effective August 1, 2015.

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