HLS 162ES-36 ORIGINAL

2016 Second Extraordinary Session

HOUSE BILL NO. 10

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BY REPRESENTATIVE RICHARD

TAX/SALES-USE, ST-EXEMPT: Provides for the effectiveness of the state sales and use tax exclusion for sales or purchases of fire-fighting equipment by a volunteer fire department (Item #17)

AN ACT

2 To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of 3 the 2016 First Extraordinary Session of the Legislature and to enact R.S. 47:302(AA) 4 and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the 5 exclusion for sales or purchases of fire-fighting equipment by volunteer fire 6 departments; to provide for effectiveness; and to provide for related matters. 7 Be it enacted by the Legislature of Louisiana: 8 Section 1. R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 9 2016 First Extraordinary Session of the Legislature is hereby amended and reenacted and 10 R.S. 47:302(AA) and 321.1(F)(66) are hereby enacted to read as follows: 11 §302. Imposition of tax 12 13 V. Notwithstanding any other provision of law to the contrary, including but 14 not limited to any contrary provisions of this Chapter, for the period of April 1, 2016, 15 through July 1, 2018, the following there shall be no exclusions and exemptions to 16 the tax levied pursuant to the provisions of this Section shall be the exclusive list of 17 allowable except for exemptions and exclusions: for sales or purchases of the 18 following items and for those items enumerated in Subsection AA of this Section: 19

1	AA. In addition to the exclusions and exemptions enumerated in Subsection
2	V of this Section, beginning July 1, 2016, the exclusion provided for in R.S.
3	47:301(10)(o) for sales or purchases of fire-fighting equipment by a volunteer fire
4	department shall be applicable to the tax levied pursuant to the provisions of this
5	Section.
6	* * *
7	§321.1. Imposition of Tax
8	* * *
9	F. Notwithstanding any other provision of law to the contrary, including but
10	not limited to any contrary provision of this Chapter, except as otherwise provided
11	in Paragraph (66) of this Subsection, there shall be no exemptions or exclusions as
12	defined in R.S. 47:301 to the tax levied pursuant to the provisions of this Section,
13	except for the sales or purchases of the following items:
14	* * *
15	(66) Beginning July 1, 2016, the exclusion provided for in R.S.
16	47:301(10)(o) for sales or purchases of fire-fighting equipment by a volunteer fire
17	department shall be applicable to the tax levied pursuant to the provisions of this
18	Section.
19	* * *
20	Section 2. This Act shall become effective on July 1, 2016.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 10 Original

2016 Second Extraordinary Session

Richard

Abstract: Adds the exclusion for sales or purchases of fire-fighting equipment by a volunteer fire department to the list of state sales and use tax exclusions to be given effect beginning July 1, 2016.

<u>Present law</u> establishes a state sales and use tax exclusion for sales or purchases of fire-fighting equipment by a volunteer fire department.

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<u>Present law</u> suspends numerous exemptions and exclusions from the state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two different periods of time occurring between April 1, 2016, and June 30, 2018, inclusive of the exemption for volunteer fire departments.

<u>Present law</u> provides that the suspension of this exemption for purposes of two of the tax levies, R.S. 47:321 and 331, expires June 30, 2016. The suspension with respect to the other two tax levies, R.S. 47:302 and 321.1 remains effective through June 30, 2018.

<u>Proposed law</u> changes <u>present law</u> by adding the exemption for sales or purchases of fire-fighting equipment by a volunteer fire department to be applicable to the list of state sales and use tax exemptions to the remaining two tax levies to be given effect beginning July 1, 2016.

Effective July 1, 2016.

(Amends R.S. 47:302(V)(intro. para.) as enacted by Act No. 25 of the 2016 1st E.S; Adds R.S. 47:302(AA) and 321.1(F)(66))