

2017 Regular Session

HOUSE BILL NO. 47

BY REPRESENTATIVE ANDERS

TAX/SALES-USE, ST-EXEMPT: Adds certain polyroll tubing to the definition of farm equipment for purposes of the state sales and use tax exemption for certain farm equipment

1 AN ACT

2 To amend and reenact R.S. 47:305.25(A)(3), relative to the state sales and use tax exemption
3 for certain farm equipment; to provide for the definition of farm equipment to
4 include polyroll tubing; to provide for effectiveness; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.25(A)(3) is hereby amended and reenacted to read as follows:

8 §305.25. Exclusions and exemptions; farm equipment

9 A. The tax imposed by R.S. 47:302(A), 321(A), and 331(A) with respect to
10 the sale and use of farm equipment shall apply only to that portion of the sale price
11 in excess of fifty thousand dollars for each item of farm equipment. The purchaser
12 or his representative shall provide on any exemption certificate required for this
13 exemption a certification that the purchaser is a farmer or is purchasing for an
14 agricultural facility. The department shall hold the purchaser responsible for any
15 taxes due. For the purpose of this Section, "farm equipment" includes the following:

16 * * *

17 (3) Irrigation wells, drives, motors, polyroll tubing for commercial farm
18 irrigation, and equipment.

19 * * *

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

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 47 Original

2017 Regular Session

Anders

Abstract: Adds polyroll tubing for commercial farm irrigation to the definition of farm equipment for purposes of the state sales and use tax exemption for farm equipment.

Present law exempts from the imposition of the state sales and use tax the first \$50,000 of the sales price of farm equipment, defined as:

- (1) Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybalers, and attachments and sprayers.
- (2) Clippers, cultivators, discs, plows, and spreaders.
- (3) Irrigation wells, drives, motors, and equipment.
- (4) Other farm implements and equipment used for agricultural purposes in the production of food and fiber.
- (5) On the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities.

Proposed law retains present law and adds polyroll tubing for commercial farm irrigation to the definition of farm equipment.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:305.25(A)(3))