SLS 17RS-400 **ENGROSSED**

2017 Regular Session

SENATE BILL NO. 105

BY SENATOR ALLAIN

TAX EXEMPTIONS. Provides an exemption from sales and use tax for fuel used for farming. (gov sig)

1	AN ACT
2	To enact R.S. 47:321.1(F)(67), relative to state sales and use tax; to provide with respect to
3	the exemption for sales and purchases of diesel fuel, butane, propane, or other
4	liquefied petroleum gases to farmers; to provide for effectiveness and applicability
5	of the exclusion; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:321.1(F)(67) is hereby enacted to read as follows:
8	§321.1. Imposition of Tax
9	* * *
10	F. Notwithstanding any other provision of law to the contrary, including but
11	not limited to any contrary provision of this Chapter, there shall be no exemptions
12	or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
13	of this Section, except for the sales or purchases of the following items:
14	* * *
15	(67) Beginning July 1, 2017, in addition to those exclusions and
16	exemptions provided for in Paragraphs (1) through (66) of this Subsection, the
17	exemption for sales and purchases of diesel fuel, butane, propane, or other

liquefied petroleum gases to farmers, as provided in R.S. 47:305.37, shall be

applicable to the tax levied pursuant to the provisions of this Section.

* * *

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

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 105 Engrossed

effective on the day following such approval.

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<u>Present law</u> levies state sales and use tax at the rate of one percent until July 1, 2018, for sales and purchases of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers.

<u>Proposed law</u> exempts sales and purchases of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers from all state sales and use tax beginning July 1, 2017.

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

(Adds R.S. 47:321.1(F)(67))