

2019 Regular Session

HOUSE BILL NO. 603

BY REPRESENTATIVE STEFANSKI

TAX/SALES-USE-EXEMPT: Exempts certain business utilities from state sales and use taxes

1 AN ACT

2 To enact R.S. 47:302(BB)(110), relative to state and local sales and use taxes; to provide for
3 the exemption of sales and use taxes on certain utilities; to provide for certain
4 limitations; to require the promulgation of rules and regulations; to provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(110) is hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

10 BB. Notwithstanding any other provision of law to the contrary, including but
11 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
12 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
13 levied pursuant to the provisions of this Section, except for the retail sale, use,
14 consumption, distribution, or storage for use or consumption of the following:

15 * * *

16 (110) The sale or use of steam, water, electric power or energy, natural gas,
17 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h),
18 hereinafter referred to as "utilities", which are used predominately and directly in the
19 actual manufacturing process by a manufacturer which has been assigned a North

