

ACT No. 62

2023 Regular Session

HOUSE BILL NO. 161

BY REPRESENTATIVES KERNER, BAGLEY, BOURRIAQUE, BROWN, CORMIER, COX, FARNUM, FONTENOT, GAROFALO, GOUDEAU, GREEN, HORTON, MAGEE, MCFARLAND, SCHEXNAYDER, AND SCHLEGEL

1 AN ACT

2 To amend and reenact R.S. 47:305.20(A), to enact R.S. 47:337.9(D)(15.1), and to repeal
3 R.S. 47:305.20(G) and 337.10(N), relative to exemptions from sales and use taxes
4 imposed by political subdivisions of the state; to provide relative to the local sales
5 and use tax exemption for purchases by Louisiana commercial fishermen and certain
6 seafood processing facilities; to enact the exemption as a mandatory exemption; to
7 repeal provisions establishing the exemption as an optional exemption; to provide
8 for terms designated as "key words" that are associated with certain local sales and
9 use tax exemptions; to provide for effectiveness; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:305.20(A) is hereby amended and reenacted and R.S.
12 47:337.9(D)(15.1) is hereby enacted to read as follows:

13 §305.20. Exclusions and exemptions; Louisiana commercial fishermen

14 A. A Louisiana resident, domiciled in Louisiana, who possesses such valid
15 Louisiana commercial fishing license(s) as may be necessary for commercial fishing
16 ventures, including but not limited to a vessel license issued pursuant to R.S. 56:304,
17 and who is an owner of a vessel operated primarily for the conduct of commercial
18 fishing as a trade or business and which the ~~Louisiana~~ Department of Wildlife and
19 Fisheries determines will be predominantly and principally used for commercial
20 fishing ventures and whose catch is for human consumption shall be exempt from
21 ~~state~~ the sales, use, lease, and services taxes imposed by any taxing authority. The

1 ~~exemption shall comport with the provisions of as set forth in~~ Subsection C of this
2 Section. Possession of a commercial fishing license issued by the Department of
3 Wildlife and Fisheries shall not be used as the sole determination that a vessel will
4 be used predominantly and principally for commercial fishing ventures. This
5 exemption shall also apply to facilities which process the catch from owners of
6 commercial fishing vessels for which this exemption is granted when such vessels
7 are owned by, or leased or contracted exclusively to, the seafood processing facility.

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9 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
10 exemptions applicable

* * *

12 D.

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14 (15.1) R.S. 47:305.20, "key words": Louisiana commercial fishermen and
15 certain seafood processing facilities.

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17 Section 2. R.S. 47:305.20(G) and 337.10(N) are hereby repealed in their entirety.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____