
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

SB 241 Engrossed

DIGEST
2025 Regular Session

Miguez

Present law authorizes the levy of a state and local sales and use tax upon the sale at retail, the use, and the lease or rental of each item or article of tangible personal property and sales of certain services in this state.

Proposed law retains present law.

Proposed law creates a state and local sales and use tax exemption for the cost of the repair of a motor vehicle and the parts and materials used in the repair of the motor vehicle if a vehicle is rented or leased by a dealer for re-rent or re-lease to a third party.

Effective July 1, 2025, and applicable to taxable periods beginning on and after July 1, 2025.

(Adds R.S. 47:305.77)