

Regular Session, 2011

SENATE BILL NO. 41

BY SENATOR ALARIO

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/LOCAL. Provides for the definition of contractor for the purposes of the occupational license tax in certain parishes. (7/1/11)

AN ACT

To amend and reenact R.S. 47:342(3)(b), relative to the occupational license tax; to define contractor for purposes of the occupational license tax in certain parishes; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:342(3)(b) is hereby amended and reenacted to read as follows:

§342. General definitions

For the purposes of this Chapter, unless the context clearly otherwise requires or unless otherwise defined in specific portions of the Chapter, the following words shall have the respective meanings ascribed to each in this Section.

* * *

(3) * * *

(b) Notwithstanding any provision of law to the contrary, in any parish with a population of between ~~four~~ **three** hundred and fifty thousand and four hundred and ~~eighty~~ **thirty-five** thousand, according to the latest federal decennial census, "contractor" shall be synonymous with the term "builder" and means a person, firm, partnership, corporation, association, or other organization, or a combination of

them, which undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure or movable, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith and includes subcontractors and specialty contractors. As such, the word, "contractor" shall include oil field-related fabrication and oil field service contractors, including those contractors performing maintenance, construction, and fabrication of tangible property, movable or immovable, and general oil well servicing, maintenance, and construction when conducted as a single company unit. "General oil well servicing" and "fabrication" shall include welding, pipe coating, pipe inspection, wireline service, automation, workover, logging, analysis, seismograph, installing and servicing equipment, packing, platform work, perforating, and completion.

* * *

Section 2. This Act shall become effective on July 1, 2011.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Martha S. Hess.

DIGEST

Present law authorizes municipalities and parishes to levy and collect an occupational license tax on persons doing business within the territorial jurisdiction of the municipality or parish, depending on the class of business as defined in present law.

Present law defines the class of business of "contractor" as synonymous with the term "builder" and includes in that definition that the word "contractor" includes oil field service contractors, which shall consist of those contractors performing general oil well servicing, maintenance, and construction when conducted as a single company unit.

Present law further includes within the definition of "contractor" in parishes with a population of between 450,000 and 480,000, oil field-related fabrication and oil field service contractors, including those contractors performing maintenance, construction, oil field-related fabrication and oil field service contractors., including those contractors performing maintenance, construction, and fabrication of tangible property, movable or immovable, and general oil well servicing, maintenance, and construction when conducted as a single company unit.

Proposed law amends and reenacts present law and adjusts the population range affected by the 2010 census from between 450,000 and 480,000 to between 350,000 and 435,000.

Effective July 1, 2011.

(Amends R.S. 47:342(3)(b))