
DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

Greene

HB No. 486

Abstract: Clarifies that for purposes of the state and local sales and use tax exemption for installation of cable television, "regular service" shall include services transmitted through a signal such as video-on-demand and pay-per-view.

Present law provides for an exemption from state and local sales and use tax for necessary fees incurred in connection with the installation and service of cable television. Further provides that the exemption shall only apply to funds collected from the subscriber for regular service, installation, and repairs.

Proposed law retains present law but clarifies that regular service shall include but not be limited to services transmitted through a signal such as video-on-demand and pay-per-view services.

Present law provides that the exemption shall not apply to purchases made by any cable television system.

Proposed law retains present law.

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

(Amends R.S. 47:305.16)