

Regular Session, 2011

SENATE BILL NO. 258

BY SENATOR WILLARD-LEWIS

TAX EXEMPTIONS. Provides that state and local sales and use taxes shall not apply to the purchase of certain items manufactured within the state for use in orbital environments.
(7/1/11)

1 AN ACT

2 To enact R.S. 47:305.66, relative to sales and use taxes; to provide that state and local sales
3 and use taxes shall not apply to purchase of items manufactured within the state for
4 use in orbital environments; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305.66 is hereby enacted to read as follows:

7 **§305.66. Exemption: items manufactured for use in orbital environments**

8 **Sales and use taxes imposed by the state or any of its political**
9 **subdivisions shall not apply to the purchase of items manufactured within the**
10 **state for use in orbital environments.**

11 Section 2. This Act shall become effective on July 1, 2011; if vetoed by the governor
12 and subsequently approved by the legislature, this Act shall become effective on July 1,
13 2011, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Jerry J. Guillot.

DIGEST

Proposed law provides that state and local sales and use taxes shall not apply to the purchase
of items manufactured within the state for use in orbital environments.

Effective July 1, 2011.

(Adds R. S. 47:305.66)