

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

\* \* \*

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

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))