
DIGEST

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Alario

SB No. 41

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 (R.S. 47:342(3)(b)) further includes oil field-related fabrication within the definition of "contractor" in parishes with a population of between 450,000 and 480,000.

Proposed law amends adjusts the population range defining the affected parishes from between 450,000 and 480,000 to between 350,000 and 435,000.

Present law (Act 667 of the 2010 Regular Session of the Legislature) places a sunset date of July 1, 2011 on the provisions of present law (R.S. 47:342(3)(b)). Proposed law repeals this sunset date.

Present law (Act 42 of the 2011 First Extraordinary Session of the Legislature) repeals present law (R.S. 47:342(3)(b)). Proposed law repeals this repealer so that R.S. 47:342(3)(b) remains in the law.

(Amends R.S. 47:342(3)(b), Repeals Section 2 of Act 667 of the 2010 Regular Session of the Legislature and Section 2 of Act 42 of the 2011 First Extraordinary Session of the Legislature)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the engrossed bill.

1. Adds repeal of Section 2 of Act 667 of the 2010 R.S. of the Legislature which placed a sunset date of July 1, 2011 on present law.
2. Adds repeal of Section 2 of Act 42 of the 2011 1st E.S. which repealed present law.
3. Removes special effective date from the bill.