

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 41 By Senator Alario**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

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

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE 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 Adds repeal of Section 2 of Act 42 of the 2011 1st E.S. of the Legislature which repealed present law.
3. Provides that the repeal of Section 2 of Act 667 of the 2010 R.S. of the Legislature and Section 2 of Act 42 of the 2011 1st E.S. of the Legislature is effective upon signature of the governor or lapse of time for gubernatorial action, or if vetoed and subsequently approved by the legislature then effective on the day following approval.
4. Provides that the remaining sections of the bill are effective August 15, 2011.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

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. Effective upon signature of the governor or lapse of time for gubernatorial action, or if vetoed and subsequently approved by the legislature then effective on the day following approval.

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. Effective upon signature of the governor or lapse of time for gubernatorial action, or if vetoed and subsequently approved by the legislature then effective on the day following approval.

Except as provided, effective August 15, 2011.

(Amends R.S. 47:342(3)(b); repeals Section 2 of Act 667 of 2010 R.S. and Section 2 of Act 42 of 2011 1st E.S.)