

SENATE BILL NO. 41

BY SENATOR ALARIO

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To amend and reenact R.S. 47:342(3)(b), relative to the occupational license tax; to define  
3 contractor for purposes of the occupational license tax in certain parishes; to provide  
4 continued effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:342(3)(b) is hereby amended and reenacted to read as follows:

7 §342. General definitions

8 For the purposes of this Chapter, unless the context clearly otherwise requires  
9 or unless otherwise defined in specific portions of the Chapter, the following words  
10 shall have the respective meanings ascribed to each in this Section.

11 \* \* \*

12 (3) \* \* \*

13 (b) Notwithstanding any provision of law to the contrary, in any parish with  
14 a population of between ~~four~~ **three** hundred and fifty thousand and four hundred and  
15 ~~eighty~~ **thirty-five** thousand, according to the latest federal decennial census,  
16 "contractor" shall be synonymous with the term "builder" and means a person, firm,  
17 partnership, corporation, association, or other organization, or a combination of  
18 them, which undertakes to or offers to undertake to, or purports to have the capacity  
19 to undertake to, or submits a bid to, or does himself or by or through others,  
20 construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any  
21 building, highway, road, railroad, excavation, or other structure or movable, project,  
22 development or improvement, or to do any part thereof, including the erection of  
23 scaffolding or other structure or works in connection therewith and includes

1 subcontractors and specialty contractors. As such, the word "contractor" shall include  
 2 oil field-related fabrication and oil field service contractors, including those  
 3 contractors performing maintenance, construction, and fabrication of tangible  
 4 property, movable or immovable, and general oil well servicing, maintenance, and  
 5 construction when conducted as a single company unit. "General oil well servicing"  
 6 and "fabrication" shall include welding, pipe coating, pipe inspection, wireline  
 7 service, automation, workover, logging, analysis, seismograph, installing and  
 8 servicing equipment, packing, platform work, perforating, and completion.

9 \* \* \*

10 Section 2. Section 2 of Act No. 667 of the 2010 Regular Session of the Legislature  
 11 and Section 2 of Act No. 42 of the 2011 First Extraordinary Session of the Legislature are  
 12 hereby repealed in their entirety.

13 Section 3. (A) The provisions of Section 1 of this Act shall become effective August  
 14 15, 2011.

15 (B) The provisions of this Section and Section 2 of this Act shall become effective  
 16 upon signature by the governor or, if the Act is not signed by the governor, upon expiration  
 17 of the time for bills to become law without signature by the governor, as provided by Article  
 18 III, Section 18 of the Constitution of Louisiana. If the Act is vetoed by the governor and  
 19 subsequently approved by the legislature, this Section and Section 2 of this Act shall become  
 20 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_