

Regular Session, 2012

HOUSE BILL NO. 1120

BY REPRESENTATIVE LAMBERT

TAX/SALES & USE: Exempts resale of services from local sales tax

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(a)(ii), relative to exclusions from local sales tax; to
3 provide with respect to the exclusion for the resale of certain services from local
4 sales tax; to clarify certain provisions; to provide with respect to compliance with
5 rules and regulations; to provide for the acceptance by a local collector of a resale
6 certificate; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(10)(a)(ii) is hereby amended and reenacted to read as
9 follows:

10 §301. Definitions

11 * * *

12 (10)(a)

13 * * *

14 (ii) Solely for purposes of the imposition of the sales and use tax levied by
15 a political subdivision or school board, "retail sale" or "sale at retail" shall mean a
16 sale to a consumer or to any other person for any purpose other than for resale in the
17 form of tangible personal property, or resale of those services defined in Paragraph
18 (14) of this Section provided the retail sale of the service is subject to sales tax in this
19 state, and shall mean and include all such transactions as the collector, upon
20 investigation, finds to be in lieu of sales; provided that sales for resale be made in
21 strict compliance with the rules and regulations. Any dealer making a sale for resale,

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deleted the provision of proposed law which would have changed the required level of compliance with rules and regulations necessary to determine whether or not a sale was a sale for resale.
2. Added discretion for a tax collector to require a taxpayer to provide a local tax exemption certificate in the case of an intra-parish transaction from dealer to dealer.