

Regular Session, 2012
HOUSE BILL NO. 1120
BY REPRESENTATIVE LAMBERT

ACT No. 438

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§301. Definitions

* * *

(10)(a)

* * *

(ii) Solely for purposes of the imposition of the sales and use tax levied by a political subdivision or school board, "retail sale" or "sale at retail" shall mean a sale to a consumer or to any other person for any purpose other than for resale in the form of tangible personal property, or resale of those services defined in Paragraph (14) of this Section provided the retail sale of the service is subject to sales tax in this state, and shall mean and include all such transactions as the collector, upon investigation, finds to be in lieu of sales; provided that sales for resale be made in strict compliance with the rules and regulations. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations shall himself be liable for and pay the tax. A local collector shall accept a resale certificate issued by the

