

Existing law provides that 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.

Existing law provides that the following services shall be subject to sales tax: the furnishing of sleeping rooms, cottages, or cabins by hotels; the sale of admissions to places of amusement, athletic entertainment other than that of schools, colleges and universities, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or similar services of reproducing written or graphic matter; the furnishing of laundry and cleaning services and storage space for clothing, furs and rugs; and the furnishing of cold storage space; the furnishing of repairs to tangible personal property.

New law requires, for purposes of determining whether a sale is a sale for resale, that a local collector accept a resale certificate issued by the Dept. of Revenue, provided the taxpayer includes the parish of its principal place of business and local sales tax account number on such certificate. New law further provides that in the case of an intra-parish transaction from dealer to dealer, the collector may require that the local exemption certificate be used in lieu of the state certificate.

Effective August 1, 2012.

(Amends R.S. 47:301(10)(a)(ii))