

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 75 by Representative Wesley Bishop

TAX/SALES-USE, ST-EXEMPT: Provides for a state sales and use tax exemption for sales of certain property to "St. Bernard Project, Inc." and for the dedication of a portion of state sales and use taxes on telecommunication services into the Telecommunications for the Deaf Fund.

Synopsis of Senate Amendments

1. Adds requirement for an annual dedication of \$1 Million from the state sales tax on telecommunication services to the Telecommunications for the Deaf Fund to be used for the purposes provided for in present law.
2. Provides for the dedication of such monies into the Telecommunications for the Deaf Fund within present law relative to exclusions and exemptions applicable to ships and ships' supplies.

Digest of Bill as Finally Passed by Senate

Present law provides for a local sales and use tax exemption for the sale of construction materials to "St. Bernard Project, Inc." when such materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state.

Proposed law retains present law but extends the sales and use tax exemption to include state sales and use taxes.

Present law provides for the levy of a state sales and use tax applicable to the sales price of telecommunications services according to source rules provided for in present law. Further provides that the sales price of telecommunications services shall include charges for the connection, movement, change, or termination of telecommunication services, and for conference bridging services and vertical services if the customer's place of primary use is located in this state.

Present law provides for certain exceptions to the types of charges which are exempted from the sales price of telecommunication services.

Proposed law retains present law but requires an annual dedication of \$1 Million from the state sales tax on telecommunication services to the Telecommunications for the Deaf Fund to be used for the purposes provided for in present law.

Proposed law further provides for the dedication of such monies within present law relative to exclusions and exemptions applicable to ships and ships' supplies.

Effective July 1, 2013.

(Amends R.S. 47:305.71; Adds R.S. 47:305.1(F))