HLS 15RS-519 ORIGINAL

2015 Regular Session

HOUSE BILL NO. 665

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BY REPRESENTATIVE KLECKLEY

TAX/SALES-USE, LOCAL: Excludes certain repairs on tangible personal property from local sales and use tax by certain taxing authorities in Calcasieu Parish

AN ACT

2 To enact R.S. 47:301(14)(g)(i)(bb), relative to sales and use tax; to provide for the local 3 sales and use tax exclusion on repairs to tangible property; to exclude repairs made 4 to certain aircraft from sales of services by certain taxing authorities; and to provide 5 for related matters. Notice of intention to introduce this Act has been published 6 7 as provided by Article III, Section 13 of the Constitution of 8 Louisiana. 9 Be it enacted by the Legislature of Louisiana: 10 Section 1. R.S. 47:301(14)(g)(i)(bb) is hereby amended and enacted to read as 11 follows: 12 §301. Definitions 13 As used in this Chapter the following words, terms, and phrases have the 14 meaning ascribed to them in this Section, unless the context clearly indicates a 15 different meaning: 16 17 (14) "Sales of services" means and includes the following: 18 19 (g)(i)(aa)20 21 (bb)(I) For purposes of the sales and use tax levied by the state and by tax 22 authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible

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personal property shall be excluded from sales of services, as defined in this Subparagraph, when the repaired property is (1) delivered to a common carrier or to the United States Post Office for transportation outside the state, or (2) delivered outside the state by use of the repair dealer's own vehicle or by use of an independent trucker. However, as to aircraft, delivery may be by the best available means. This exclusion shall not apply to sales and use taxes levied by any other parish, municipality or school board. However, any other parish, municipality or school board may apply the exclusion as defined in this Subparagraph to sales or use taxes levied by any such parish, municipality, or school board. Offshore areas shall not be considered another state for the purpose of this Subparagraph.

(II) For purposes of the sales and use tax levied by the tax authorities in Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded from sales of services, as defined in this Subparagraph, provided that the repairs are performed at an airport with a runway that is at least ten thousand feet long, one hundred sixty feet wide, and fourteen inches thick.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 665 Original

2015 Regular Session

Kleckley

Abstract: Excludes repairs to certain aircraft from local sales and use tax in Calcasieu Parish.

<u>Present law</u> provides definitions for sales and use tax.

<u>Present law</u> excludes from the definition of "sales of services", for purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, those charges for repairs to tangible personal property when the repaired property is delivered outside the state.

<u>Proposed law</u> retains <u>present law</u> but excludes from the definition of "sales of services", for purposes of the sales and use tax levied by taxing authorities in Calcasieu Parish, repairs made to certain aircraft in Calcasieu Parish.

(Amends R.S. 47:301(14)(g)(i)(bb))

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