

2016 Regular Session

SENATE BILL NO. 99

BY SENATOR GARY SMITH

TAX/TAXATION. Provides relative to sales by minors. (8/1/16).

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AN ACT

To amend and reenact R.S. 47:301(1) and to enact R.S. 47:360(H), relative to sales by minors; to exempt sales by minors from sales taxes; to exempt minors from occupational license taxes; to provide for certain terms and conditions; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301(1) is hereby amended and reenacted and R.S. 47:360(H) is hereby enacted to read as follows:

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

(1)(a) "Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect.

(b) The term "business" shall not be construed to include the occasional and isolated sales by a person who does not hold himself out as engaged in business.

