2022 Regular Session

HOUSE BILL NO. 287

BY REPRESENTATIVE WILLARD

ACT No. 328

1   AN ACT

2   To enact R.S. 47:359(L), relative to occupational license taxes; to provide for the levy of

3   occupational license taxes on certain computer programming businesses; to provide

4   for the rate of the tax; to provide for requirements and limitations; to provide for an

5   effective date; and to provide for related matters.

6   Be it enacted by the Legislature of Louisiana:

7   Section 1. R.S. 47:359(L) is hereby enacted to read as follows:

8   §359. Businesses where licenses are based on flat fees

9   The following types of business shall obtain an annual license based on the

10   flat fee designated hereafter. For purposes of this Section, the minimum tax noted

11   in R.S. 47:344 for most new businesses for the first year of commencement or

12   fractional part thereof does not apply.

13   *   *   *

14   L. Computer programming. For each business in which eighty percent of

15   gross revenues of the business comes from providing software as a service,

16   infrastructure as a service, platform as a service, software programming, website

17   hosting, website design, and networking services, the license shall be one-tenth of

18   one percent of the annual gross receipts for professional fees for services rendered

19   by the business, with a minimum tax of fifty dollars and a maximum tax of two

20   thousand dollars. The tax levied herein shall be levied only on the business and not

21   separately on any individual who is employed by or is a member of the taxpayer

22   which conducts its business as a firm, partnership, or corporation. For purposes of

1   this Subsection, "software as a service" means a delivery model in which software

2   is licensed on a subscription basis and is accessed solely through the internet.

3   Section 2. This Act shall become effective on January 1, 2023.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

CODING: Words in struck through type are deletions from existing law; words underscored
are additions.