

2016 Second Extraordinary Session

HOUSE BILL NO. 10

BY REPRESENTATIVE RICHARD

TAX/SALES-USE, ST-EXEMPT: Provides for the effectiveness of the state sales and use tax exclusion for sales or purchases of fire-fighting equipment by a volunteer fire department (Item #17)

1 AN ACT

2 To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of
3 the 2016 First Extraordinary Session of the Legislature and to enact R.S. 47:302(AA)
4 and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the
5 exclusion for sales or purchases of fire-fighting equipment by volunteer fire
6 departments; to provide for effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the
9 2016 First Extraordinary Session of the Legislature is hereby amended and reenacted and
10 R.S. 47:302(AA) and 321.1(F)(66) are hereby enacted to read as follows:

11 §302. Imposition of tax

12 * * *

13 V. Notwithstanding any other provision of law to the contrary, including but
14 not limited to any contrary provisions of this Chapter, for the period of April 1, 2016,
15 through July 1, 2018, ~~the following~~ there shall be no exclusions and exemptions to
16 the tax levied pursuant to the provisions of this Section ~~shall be the exclusive list of~~
17 allowable except for exemptions and exclusions: for sales or purchases of the
18 following items and for those items enumerated in Subsection AA of this Section:

19 * * *

Present law suspends numerous exemptions and exclusions from the state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two different periods of time occurring between April 1, 2016, and June 30, 2018, inclusive of the exemption for volunteer fire departments.

Present law provides that the suspension of this exemption for purposes of two of the tax levies, R.S. 47:321 and 331, expires June 30, 2016. The suspension with respect to the other two tax levies, R.S. 47:302 and 321.1 remains effective through June 30, 2018.

Proposed law changes present law by adding the exemption for sales or purchases of fire-fighting equipment by a volunteer fire department to be applicable to the list of state sales and use tax exemptions to the remaining two tax levies to be given effect beginning July 1, 2016.

Effective July 1, 2016.

(Amends R.S. 47:302(V)(intro. para.) as enacted by Act No. 25 of the 2016 1st E.S; Adds R.S. 47:302(AA) and 321.1(F)(66))