

2016 Second Extraordinary Session

SENATE BILL NO. 4

BY SENATORS CHABERT AND ALARIO

TAX EXEMPTIONS. Legislates with regard to purchases of fishing boats, supplies, fuels, lubricants, and repairs for the boats of licensed commercial fisherman. (7/1/16) (Item No. 33)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:302(X) and the introductory  
3 paragraph of R.S. 47:321.1(F), and to enact R.S. 47:302(AA) and 321.1(I), relative  
4 to state sales and use tax; to provide with respect to the sales tax exemption for  
5 purchases of fishing vessels, supplies, fuels, lubricants, and repair services by a  
6 licensed commercial fisherman; to provide for an effective date; and to provide for  
7 related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The introductory paragraph of R.S. 47:302(X) and the introductory  
10 paragraph of R.S. 47:321.1(F) are hereby amended and reenacted and R.S. 47:302(AA) and  
11 321.1(I) are hereby enacted to read as follows:

12 §302. Imposition of tax

13 \* \* \*

14 X. Notwithstanding any other provision of law to the contrary, including but  
15 not limited to any contrary provisions of this Chapter, for the period April 1, 2016  
16 through July 1, 2018, ~~the following~~ **except as provided in Subsection AA of this**  
17 **Section, there shall be no** exclusions and exemptions to the tax levied pursuant to

1 the provisions of this Section ~~shall be the exclusive list of allowable~~ except for  
2 exemptions and exclusions for sales or purchases of the following items.

3 \* \* \*

4 AA. Notwithstanding any other provision of this Chapter to the contrary,  
5 including but not limited to Subsection X of this Section, for the period July 1,  
6 2016 through July 1, 2018, the exemption provided in R.S. 47:305.20 for  
7 purchases of fishing vessels, supplies, fuels, lubricants, and repair services by  
8 a licensed commercial fisherman shall be applicable to the tax levied pursuant  
9 to the provisions of this Section.

10 \* \* \*

11 §321.1. Imposition of Tax

12 \* \* \*

13 F. Notwithstanding any other provision of law to the contrary, including but  
14 not limited to any contrary provision of this Chapter, except as provided in  
15 Subsection I of this Section, there shall be no exemptions or exclusions as defined  
16 in R.S. 47:301 to the tax levied pursuant to the provisions of this Section, except for  
17 the sales or purchases of the following items:

18 \* \* \*

19 I. Beginning July 1, 2016, in addition to those exclusions and exemptions  
20 provided in Subsection F of this Section, the exemption provided in R.S.  
21 47:305.20 for purchases of fishing vessels, supplies, fuels, lubricants, and repair  
22 services by a licensed commercial fisherman shall be applicable to the tax levied  
23 pursuant to the provisions of this Section.

24 Section 2. This Act shall become effective on July 1, 2016.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 4 Engrossed

2016 Second Extraordinary Session

Chabert

Present law suspends the sales tax exemption for purchases of fishing vessels, supplies, fuels, lubricants, and repair services by a licensed commercial fisherman from April 1, 2016 to June 30, 2018 for purposes of the two percent sales tax imposed by R.S. 47:302.

Proposed law restores the sales tax exemption for purchases of fishing vessels, supplies, fuels, lubricants, and repair services by a licensed commercial fisherman beginning July 1, 2016.

Present law imposes a one percent state sales tax on sales of tangible personal property and on sales of taxable services from April 1, 2016 to June 30, 2018.

Present law provides for limited exemptions from the temporary state sales tax. Sales of fishing vessels, supplies, fuels, lubricants, and repair services to a licensed commercial fisherman are subject to the one percent temporary sales tax under present law.

Proposed law adds the exemption for sales of fishing vessels, supplies, fuels, lubricants, and repair services to a licensed commercial fisherman to the exemptions that apply to the temporary one percent sales tax.

Effective July 1, 2016.

(Amends R.S. 47:302(X)(intro para), and R.S. 47:321.1(F)(intro para); adds R.S. 47:302(AA) and 321.1(I))