

2017 Regular Session

HOUSE BILL NO. 221

BY REPRESENTATIVE MCFARLAND

TAX/SALES-USE, ST-EXEMPT: Provides for the state sales and use tax exclusion for pollution control machinery and equipment

1 AN ACT

2 To amend and reenact R.S. 47:301(3)(i)(ii)(aa)(I)(bbb), relative to the state sales and use
3 tax; to provide for the exclusion for machinery and equipment; to exclude certain
4 pollution control equipment required for certain manufacturers; to provide for
5 effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(3)(i)(ii)(aa)(I)(bbb) is hereby amended and reenacted to read
8 as follows:

9 §301. Definitions

10 * * *

11 (3)

12 * * *

13 (i)

14 * * *

15 (ii) For purposes of this Subparagraph, the following definitions shall apply:

16 (aa)

17 * * *

18 (I) Machinery and equipment, for purposes of this Subparagraph, also
19 includes but is not limited to the following:

20 * * *

