
DIGEST

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HB 391 Original

2017 Regular Session

Robby Carter

Abstract: Adds shipping and transportation services for tangible personal property as a taxable service for purposes of state and local sales and use taxes.

Present law imposes state sales and use taxes on tangible personal property and only those services specifically designated as taxable.

Present law provides for definitions to be used for administration and enforcement of state and local sales and use tax.

Proposed law adds to present law the service of shipping and transportation of tangible personal property as a taxable service.

Effective July 1, 2017.

(Amends R.S. 47:301(3)(a); Adds R.S. 47:301(14)(l))