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## DIGEST

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HB 655 Original

2017 Regular Session

Reynolds

**Abstract:** Adds certain sales of services to the sales and use tax base.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies:

R.S. 47:302 - 2% tax

R.S. 47:321 - 1% tax

R.S. 47:321.1 - 1% tax

R.S. 47:331 - 0.97% tax

R.S. 51:1286 - .03% tax (LA Tourism and Promotion District)

Proposed law changes present law by adding sales of the following services to the sales and use tax base.

- (1) Personal services including massage parlors, escort services, and turkish baths or steam baths.
- (2) Credit reporting services.
- (3) Debt collection services.
- (4) Insurance services.
- (5) Immovable property services.
- (6) Data processing and data storage services.
- (7) Immovable property repair and remodeling services.
- (8) Security services.
- (9) Telephone answering services.
- (10) Audio and video services, including cable and satellite.
- (11) Streaming or downloading services for digital goods.

(12) Information services.

Effective beginning on Sept. 1, 2017.

(Adds R.S. 47:301(14)(l)-(w) and (16)(r))