

2017 Regular Session

SENATE BILL NO. 93

BY SENATORS MILLS AND ALLAIN AND REPRESENTATIVES BARRAS, HUVAL,
TERRY LANDRY AND MIGUEZ

TAX/TAXATION. Excludes from repairs to tangible personal property certain preparation and painting of certain aircraft for purposes of sales and use tax aircraft having an FAA registration address outside the state. (7/1/17)

1 AN ACT

2 To enact R.S. 47:301(14)(g)(iv), relative to sales and use tax; to clarify the definition of
3 repairs to tangible personal property; to provide for an effective date; and to provide
4 for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(14)(g)(iv) is hereby enacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the
9 meanings ascribed to them in this Section, unless the context clearly indicates a
10 different meaning:

11 * * *

12 (14) "Sales of services" means and includes the following:

13 * * *

14 (g)(i) * * *

15 * * *

16 (iv) For purposes of the sales and use tax levied by the state and its
17 political subdivisions, "repair to tangible personal property" shall not include

