

ACT No. 102

2019 Regular Session

HOUSE BILL NO. 209

BY REPRESENTATIVES DAVIS, BAGLEY, CARMODY, CREWS, DWIGHT, GAROFALO, HILFERTY, MAGEE, MCFARLAND, MCMAHEN, MIGUEZ, MOSS, SEABAUGH, STEFANSKI, STOKES, AND ZERINGUE AND SENATORS BOUDREAUX, JOHNS, MARTINY, MORRISH, GARY SMITH, AND WHITE

1 AN ACT

2 To amend and reenact R.S. 47:305(D)(1)(i) and to enact R.S. 47:302(BB)(110), 321(P)(111),
3 321.1(I)(111), and 331(V)(111), relative to sales and use tax; to provide for a sales
4 and use tax exemption for certain vehicles, aircraft, boats, and water craft used as
5 demonstrators; to provide for restrictions and limitations on the use of the vehicles,
6 aircraft, boats, and water craft; to provide for the effectiveness; and to provide for
7 related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:305(D)(1)(i) is hereby amended and reenacted and R.S.
10 47:302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111) are hereby enacted to read
11 as follows:

12 §302. Imposition of tax

13 * * *

14 BB. Notwithstanding any other provision of law to the contrary, including
15 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
16 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
17 levied pursuant to the provisions of this Section, except for the retail sale, use,
18 consumption, distribution, or storage for use or consumption of the following:

19 * * *

20 (110) Trucks, automobiles, aircraft, and boats, vessels, or other water craft
21 withdrawn from stock or kept in dealer inventory and used as demonstrators as
22 provided in R.S. 47:305(D)(1)(i).

23 * * *

1 §305. Exclusions and exemptions from the tax

2 * * *

3 D.(1) The sale at retail, the use, the consumption, the distribution, and the
4 storage to be used or consumed in the taxing jurisdiction of the following tangible
5 personal property is hereby specifically exempted from the tax imposed by taxing
6 authorities, except as otherwise provided in this Paragraph:

7 * * *

8 (i)(i) New trucks, new automobiles, new motorcycles, new aircraft, and new
9 boats, vessels, or other water craft withdrawn from stock or kept in a dealer's
10 inventory by factory authorized new truck, new automobile, new motorcycle, new
11 aircraft dealers, and factory-authorized dealers of new boats, vessels, or other water
12 craft, ~~and used trucks and used~~ for use as demonstrators.

13 (ii) Used trucks and used automobiles withdrawn from stock or kept in a
14 dealer's inventory by new or used motor vehicle dealers, ~~which are withdrawn~~ for use
15 as demonstrators.

16 * * *

17 §321. Imposition of tax

18 * * *

19 P. Notwithstanding any other provision of law to the contrary, including but
20 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
21 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
22 levied pursuant to the provisions of this Section, except for the retail sale, use,
23 consumption, distribution, or storage for use or consumption of the following:

24 * * *

25 (111) Trucks, automobiles, aircraft, and boats, vessels, or other water craft
26 withdrawn from stock or kept in dealer inventory and used as demonstrators as
27 provided in R.S. 47:305(D)(1)(i).

28 * * *

29 §321.1. Imposition of tax

30 * * *

1 I. Notwithstanding any other provision of law to the contrary, including but
2 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
3 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
4 levied pursuant to the provisions of this Section, except for the retail sale, use,
5 consumption, distribution, or storage for use or consumption of the following:

6 * * *

7 (111) Trucks, automobiles, aircraft, and boats, vessels, or other water craft
8 withdrawn from stock or kept in dealer inventory and used as demonstrators as
9 provided in R.S. 47:305(D)(1)(i).

10 * * *

11 §331. Imposition of tax

12 * * *

13 V. Notwithstanding any other provision of law to the contrary, including but
14 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
15 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
16 levied pursuant to the provisions of this Section, except for the retail sale, use,
17 consumption, distribution, or storage for use or consumption of the following:

18 * * *

19 (111) Trucks, automobiles, aircraft, and boats, vessels, or other water craft
20 withdrawn from stock or kept in dealer inventory and used as demonstrators as
21 provided in R.S. 47:305(D)(1)(i).

22 * * *

23 Section 2. This Act shall become effective on July 1, 2019.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____