

**ACT No. 432**

2019 Regular Session

HOUSE BILL NO. 301

BY REPRESENTATIVE MIGUEZ

1 AN ACT

2 To amend and reenact R.S. 47:1951.2 and 1951.3, relative to ad valorem tax exemptions; to  
3 authorize an exemption for certain property destined for the Outer Continental Shelf;  
4 to provide for certain definitions; to provide for an effective date; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1951.2 and 1951.3 are hereby amended and reenacted to read as  
8 follows:

9 §1951.2. Exports subject to ad valorem taxation

10 A. For the purpose of ad valorem taxation, raw materials, goods,  
11 commodities and other articles held in this state for the purpose of being exported  
12 from this state to a point outside the continental United States, shall be regarded as  
13 severed from the mass of the property of this state from and after the time the same  
14 are placed upon the public property of a port authority or docks of any common  
15 carrier, or in a public or private warehouse, grain elevator, dock, wharf, or other  
16 public storage facility in which same are being loaded, unloaded, or accumulated  
17 while being so exported. For purposes of this Section, "held in this state for the  
18 purposes of being exported" shall include raw materials, goods, commodities, and  
19 other articles stored in Louisiana for maintenance with a destination to the Outer  
20 Continental Shelf.

21 B. All such property whether entitled to exemption or not shall be reported  
22 to the proper taxing authority on the forms required by law.

1 §1951.3. Property stored in transit while moving in interstate commerce

2 A. For the purpose of ad valorem taxation, raw materials, goods,  
3 commodities and personal property stored in transit in the state while moving in  
4 interstate commerce shall not be treated as incorporated into the mass of the property  
5 in this state during the time that such raw materials, goods, commodities or personal  
6 property, received from outside the state, are held by any owner in public or private  
7 storage to be shipped to a point outside the state of Louisiana, whether specified  
8 when transportation begins or afterward. For purposes of this Section, "stored in  
9 transit in the state" shall include raw materials, goods, commodities, and personal  
10 property stored in Louisiana for maintenance with a destination to the Outer  
11 Continental Shelf.

12 B. All such property whether entitled to exemption or not shall be reported  
13 to the proper taxing authority on the forms required by law.

14 Section 2. This Act shall take effect and become operative if and when the proposed  
15 amendment of Article VII of the Constitution of Louisiana contained in the Act which  
16 originated as House Bill No. 234 of this 2019 Regular Session of the Legislature is adopted  
17 at a statewide election and becomes effective.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_