

2023 Regular Session

HOUSE BILL NO. 157

BY REPRESENTATIVE DEVILLIER

TAX/SALES-USE, ST-EXEMPT: Exempts certain business utilities from a state sales and use tax levy

1 AN ACT

2 To enact R.S. 47:302(BB)(119), relative to state sales and use tax exemptions; to exempt
3 certain utilities from a sales and use tax levy; to provide for limitations; to require
4 promulgation of administrative rules; to provide for an effective date; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(119) is hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

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

15 * * *

16 (119) Steam, water, electric power or energy, natural gas, or other energy
17 sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) which are used
18 predominately and directly in the actual manufacturing process by a manufacturer
19 that has been assigned a code within Sector 31-33 (manufacturing) of the North

Proposed law adds an exemption from the remaining 2% state sales and use tax levy (R.S. 47:302) for business utilities used predominately and directly in the actual manufacturing process by a manufacturer which has been assigned a code within Sector 31-33 (manufacturing) of the federal government's North American Industry Classification System.

Effective July 1, 2023.

(Adds R.S. 47:302(BB)(119))