

2023 Regular Session

SENATE BILL NO. 228

BY SENATOR ABRAHAM

TAX/SALES. Exempts from state and local sales and use taxes certain tangible personal property and services related to photography and videography services. (gov sig)

1 AN ACT

2 To enact R.S. 47:301(13)(n) and 14(l), 302(BB)(119) and (120), 321(P)(120) and (121),  
3 321.1(I)(120) and (121), and 331(V)(120) and (121), relative to sales and use tax  
4 exemptions; to provide for state and local sales and use tax exemptions for  
5 photography and videography services; to exempt from state and local sales and use  
6 taxes certain tangible personal property relating to photography and videography  
7 services; to provide for applicability; to provide for definitions; to provide for  
8 administrative rulemaking authority; to provide for effective dates; and to provide  
9 for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:301(13)(n) and (14)(l), 302(BB)(119) and (120), 321(P)(120) and  
12 (121), 321.1(I)(120) and (121), and 331(V)(120) and (121) are hereby enacted to read as  
13 follows:

14 §301. Definitions

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

1 \* \* \*

2 (13)

3 \* \* \*

4 (n) Solely for the purposes of sales and use tax levied by the state and  
5 political subdivisions, "sales price" shall not include the first ninety percent of  
6 the sale price invoiced or billed as a lump sum to a customer for photography  
7 or videography services if the photos or videos are not separately stated on the  
8 invoice and are delivered electronically through the internet or via email or by  
9 USB flash drive, digital versatile disk, compact disk, or tapes. This exclusion  
10 shall not apply to the sale of photo books, portraits, prints, film reels, or video  
11 books. The secretary of the Department of Revenue is authorized to adopt rules  
12 and regulations for the purposes of this exclusion.

13 \* \* \*

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

15 \* \* \*

16 (l) Solely for the purposes of sales and use taxes levied by the state and  
17 political subdivisions, the term "sales of services" shall not mean or include  
18 photography or videography services.

19 \* \* \*

20 §302. Imposition of tax

21 \* \* \*

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

27 \* \* \*

28 (119) Sales price of photography and videography services invoiced or  
29 billed as a lump sum as provided in R.S. 47:301(13)(n).

1                   **(120) Sales of services for photography or videography services as**  
2                   **provided in R.S. 47:301(14)(l).**

3   \*       \*       \*

4                   §321. Imposition of tax

5   \*       \*       \*

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

11   \*       \*       \*

12                   **(120) Sales price of photography and videography services invoiced or**  
13                   **billed as a lump sum as provided in R.S. 47:301(13)(n).**

14                   **(121) Sales of services for photography or videography services as**  
15                   **provided in R.S. 47:301(14)(l).**

16   \*       \*       \*

17                   §321.1. Imposition of tax

18   \*       \*       \*

19                   I. 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                   **(120) Sales price of photography and videography services invoiced or**  
26                   **billed as a lump sum as provided in R.S. 47:301(13)(n).**

27                   **(121) Sales of services for photography or videography services as**  
28                   **provided in R.S. 47:301(14)(l).**

29   \*       \*       \*

1 §331. Imposition of tax

2 \* \* \*

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

8 \* \* \*

9 **(120) Sales price of photography and videography services invoiced or**  
10 **billed as a lump sum as provided in R.S. 47:301(13)(n).**

11 **(121) Sales of services for photography or videography services as**  
12 **provided in R.S. 47:301(14)(l).**

13 \* \* \*

14 Section 2. This Act shall become effective upon signature by the governor or, if not  
15 signed by the governor, upon expiration of the time for bills to become law without signature  
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
18 effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Emily W. Toler.

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DIGEST

SB 228 Engrossed

2023 Regular Session

Abraham

Present law provides for certain state and local sales and use tax exemptions and requires that sales of tangible personal property are subject to state and local sales tax.

Proposed law exempts from sales and use tax the first 90% of the sale price invoiced or billed as a lump sum to a customer for photography or videography services if the photos or videos are not separately stated on the invoice and are delivered electronically through the internet or via email or by USB flash drive, digital versatile disk, compact disk, or tapes.

Present law provides that the sale of photo books, portraits, prints, film reels, or video books are subject to sales tax.

Proposed law authorizes the secretary of the Department of Revenue to adopt rules and regulations to administer the sales tax exclusion.

Present law provides for the taxability of listed services which does not include photography

or videography services.

Proposed law provides a state and local sales tax exclusion for photography and videography services.

Present law suspends numerous sales tax exemptions and exclusions from the four levies of state sales and use tax through June 30, 2025.

Proposed law provides for the applicability of the sales tax exclusions to be excluded from the four levies of state sales and use tax through June 30, 2025.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:301(13)(n) and 14(I), 302(BB)(119) and (120), 321(P)(120) and (121), 321.1(I)(120) and (121), 331(V)(120) and (121))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Removes provisions providing for retroactive and prospective application of the bill.