

First Extraordinary Session, 2005

SENATE BILL NO. 58

BY SENATOR ELLINGTON

TAX/SALES. Exempts paper mill process chemicals from state sales tax. (1/1/06)

1 AN ACT

2 To enact R.S. 47:301(10)(dd) and (18)(o) relative to sales tax of the state and any political  
3 subdivision whose boundaries are coterminous with those of the state; to grant a  
4 certain exclusion for paper mill process chemicals; to provide for an effective date;  
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(10)(dd) and (18)(o) are hereby enacted to read as follows:

8 §301. Definitions

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

12 \* \* \*

13 (10) \* \* \*

14 \* \* \*

15 **(dd) Solely for purposes of the state and use tax imposed by the state or**  
16 **by any political subdivision whose boundaries are coterminous with those of the**  
17 **state, the term "retail sale" or "sale at retail" shall not include the sale of**

- 1           **process chemical for use in pulp and paper mills.**
- 2   \*       \*       \*
- 3           (18)   \*       \*       \*
- 4   \*       \*       \*
- 5                                 **(o) Solely for the purposes of the sales and use tax imposed by the state**
- 6                                 **or by any political subdivision whose boundaries are coterminous with those of**
- 7                                 **the state, the term "use" shall not include the purchase or the exercise of any**
- 8                                 **right or power by pulp and paper mills over process chemicals.**

9           Section 2. This Act shall become effective on January 1, 2006; if vetoed by the

10           governor and subsequently approved by the legislature, this Act shall become effective on

11           January 1, 2006, or on the day following such approval by the legislature, whichever is later.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Angela Lockett De Jean.

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#### DIGEST

Proposed law grants an exclusion from state sales and use tax for the sale, purchase, or use  
of paper mill process chemicals.

Effective January 1, 2006.

(Adds R.S. 47:301(10)(dd) and 18(o))