

First Extraordinary Session, 2005

HOUSE BILL NO. 159

BY REPRESENTATIVE HEBERT

TAX/SALES-USE, STATE: Authorizes refunds for sales taxes paid on certain automobiles destroyed by a natural disaster

1 AN ACT

2 To amend and reenact R.S. 47:315.1(A), relative to the state sales and use tax; to authorize
3 refunds for sales taxes paid on certain automobiles destroyed by a natural disaster;
4 to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:315.1(A) is hereby amended and reenacted to read as follows:

7 §315.1. Sales tax refund

8 A. In the event tangible personal property, a part of and used in or about a
9 person's home, automobile, apartment, or homestead, in this state on which
10 Louisiana sales tax has been paid by the owner of the property is destroyed by a
11 natural disaster occurring in an area in Louisiana subsequently determined by the
12 president of the United States to warrant assistance by the federal government, the
13 owner thereof who was the purchaser who paid the Louisiana sales tax shall be
14 entitled to reimbursement of the amount of the tax paid on such tangible personal
15 property destroyed for which no reimbursement was received by insurance or
16 otherwise. Upon receipt of a notarized statement of the owner as to the amount of
17 the taxes paid under the provisions of this Chapter on tangible personal property
18 destroyed as aforesaid, the collector shall make refund to said owner in the amount
19 to which he is entitled.

20 * * *

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Hebert

HB No. 159

Abstract: Authorizes sales tax refunds for certain automobiles destroyed by a natural disaster.

Present law authorizes sales tax refunds for property destroyed by a natural disaster for which no reimbursement was received by insurance or otherwise.

Proposed law includes automobiles as destroyed property entitled to sales tax refund.

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

(Amends R.S. 47:315.1(A))