

Regular Session, 2013

HOUSE BILL NO. 702

BY REPRESENTATIVE LEGER

TAX/SALES & USE: Provides definitions for and exclusions and exemptions from state sales and use tax

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(m) and (14)(b)(i) and 305.58(A)(2)(a)(vii), relative  
3 to state sales and use tax; to provide for exclusions and exemptions; to provide with  
4 respect to the definition of sale at retail; to provide with respect to the definition of  
5 sales of services; to provide with respect to exemptions for a sales tax holiday; to  
6 provide for effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(10)(m) and (14)(b)(i) and 305.58(A)(2)(a)(vii) are hereby  
9 amended and reenacted to read as follows:

10 §301. Definitions

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

14 \* \* \*

15 (10)

16 \* \* \*

17 (m) The term "sale at retail" shall not include the sales of Louisiana  
18 manufactured or assembled passenger aircraft with a capacity in excess of ~~fifty~~  
19 twenty-five persons, if, after all transportation, including transportation by the

1 purchaser, has been completed, the aircraft is ultimately received by the purchaser  
2 outside of Louisiana.

3 \* \* \*

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

5 \* \* \*

6 (b)(i) The sale of admissions to places of amusement, to athletic  
7 entertainment other than that of schools, colleges, and universities, and recreational  
8 events, and the furnishing, for dues, fees, or other consideration of the privilege of  
9 access to clubs or the privilege of having access to or the use of amusement,  
10 ~~entertainment~~, athletic, or recreational facilities; but the term "sales of services" shall  
11 not include membership fees or dues of nonprofit, civic organizations, including by  
12 way of illustration and not of limitation the Young Men's Christian Association, the  
13 Catholic Youth Organization, and the Young Women's Christian Association.

14 \* \* \*

15 §305.58. Exemption; annual sales tax holiday; hurricane-preparedness items or  
16 supplies; dates; restrictions

17 A.

18 \* \* \*

19 (2)(a) For purposes of this Section, "hurricane-preparedness items or  
20 supplies" shall include any of the following:

21 \* \* \*

22 (vii) Any cell phone battery ~~and any~~ cell phone charger, or computer charger.

23 \* \* \*

24 Section 2. This Act shall become effective on January 1, 2014.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Leger

HB No. 702

**Abstract:** For purposes of state sales and use tax, provides with respect to the definitions of "sale at retail" and "sales of services", and includes computer chargers in the list of items exempt during the hurricane-preparedness sales tax holiday.

Present law imposes a state sales and use tax on tangible personal property and sales of certain services. Present law also provides for numerous definitions, exclusions, and exemptions all with respect to the taxability of certain sales of property and services.

Present law defines "sale at retail" to exclude the sales of La. manufactured or assembled passenger aircraft with a capacity in excess of 50 persons, if, after all transportation, including transportation by the purchaser, has been completed, the aircraft is ultimately received by the purchaser outside of La.

Proposed law retains present law but changes the aircraft capacity from 50 persons to 25 persons.

Present law defines "sales of services" to include the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities.

Proposed law changes present law by removing "entertainment" from the list of facilities the privilege of access to is considered to be a sale of services.

Present law provides for an annual sales tax holiday which provides a sales tax exemption for certain hurricane-preparedness items or supplies.

Proposed law retains present law and adds "computer charger" to the list of items exempt during the sales tax holiday.

Effective Jan. 1, 2014.

(Amends R.S. 47:301(10)(m) and (14)(b)(i) and 305.58(A)(2)(a)(vii))