
DIGEST

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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))