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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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DIGEST

Martiny (SB 78)

Present law authorizes an exclusion against state sales and use tax and sales and use tax levied by tax authorities in East Feliciana Parish for charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle. However, as to aircraft, the delivery may be by the best available means. Offshore areas are not considered another state for the purpose of present law.

Proposed law changes the present law exclusion from state sales and use taxes and sales and use taxes in East Feliciana Parish from a permissive exclusion to a mandatory exclusion.

Proposed law specifically includes in the sales tax exclusion repairs to property (1) delivered to the United States Post Office for transportation outside the state and (2) delivered outside the state by use of an independent trucker.

Present law provides that the exclusion does not apply to sales and use taxes levied by any "other" parish, municipality or school board, but authorizes any "other" parish, municipality or school board to apply the exclusion as defined in the present law to their sales taxes.

Proposed law retains present law.

Effective July 1, 2013.

(Amends R.S. 47:301(14)(g)(i)(bb) and R.S. 47:337.10(F))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill.

1. Technical. Reinstates present law which clarifies that the sales and use tax exclusion is permissible, and not mandatory, for sales and use taxes imposed by other parishes, municipalities, and school boards.