

SENATE SUMMARY OF HOUSE AMENDMENTS

**SB 78 By Senator Martiny**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/SALES. Authorizes certain tax authorities to grant an exclusion from sales and use taxes for repairs to certain property delivered out of state. (7/1/13)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Technical in nature to reinstates present law to clarify 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.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

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))

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